

G = General Ledger Data; S = Supplemental Data

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

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Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	91,247,522.83	4,882,806.00	96,130,328.83	93,375,883.00	4,541,815.00	97,917,698.00	1.9%
2) Federal Revenue		8100-8299	21,627,754.56	10,418,260.77	32,046,015.33	15,228,439.00	11,891,436.00	27,119,875.00	-15.4%
3) Other State Revenue		8300-8599	4,104,085.28	13,760,072.53	17,864,157.81	2,912,577.00	13,127,260.00	16,039,837.00	-10.2%
4) Other Local Revenue		8600-8799	46,853,677.15	41,410,715.18	88,264,392.33	47,542,914.00	44,710,287.00	92,253,201.00	4.5%
5) TOTAL REVENUES			163,833,039.82	70,471,854.48	234,304,894.30	159,059,813.00	74,270,798.00	233,330,611.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,330,737.77	18,479,111.75	53,809,849.52	30,459,551.00	19,218,399.00	49,677,950.00	-7.7%
2) Classified Salaries		2000-2999	33,205,847.60	21,658,109.76	54,863,957.36	35,038,851.00	21,991,567.00	57,030,418.00	3.9%
3) Employee Benefits		3000-3999	24,570,558.83	20,303,168.04	44,873,726.87	26,077,527.00	23,436,750.00	49,514,277.00	10.3%
4) Books and Supplies		4000-4999	4,039,212.50	1,481,025.75	5,520,238.25	8,918,474.00	7,400,547.00	16,319,021.00	195.6%
5) Services and Other Operating Expenditures		5000-5999	22,011,778.60	24,766,306.84	46,780,085.44	26,468,699.00	6,185,572.00	32,654,271.00	-30.2%
6) Capital Outlay		6000-6999	1,393,448.30	0.00	1,393,448.30	3,519,701.00	47,755.00	3,567,456.00	156.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,385,015.39	1,717,300.89	26,102,316.28	14,829,421.00	1,239,794.00	16,069,215.00	-38.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,017,669.96)	5,899,208.33	(2,118,461.63)	(8,532,489.00)	6,432,125.00	(2,100,364.00)	-0.9%
9) TOTAL EXPENDITURES			136,918,929.03	94,306,231.36	231,225,160.39	136,779,735.00	85,952,509.00	222,732,244.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			26,914,110.79	(23,834,376.88)	3,079,733.91	22,280,078.00	(11,681,711.00)	10,598,367.00	244.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	298,295.20	0.00	298,295.20	248,666.00	980,735.00	1,229,401.00	312.1%
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	(10,759,750.00)	10,759,750.00	0.00	(12,679,243.00)	12,679,243.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,058,045.20)	10,759,750.00	(298,295.20)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	312.1%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,856,065.59	(13,074,626.88)	2,781,438.71	9,352,169.00	16,797.00	9,368,966.00	236.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
e) Adjusted Beginning Balance (F1c + F1d)			131,155,369.74	32,864,180.49	164,019,550.23	140,507,538.74	32,880,977.49	173,388,516.23	5.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	32,864,180.49	32,864,180.49	0.00	32,880,977.49	32,880,977.49	0.1%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	64,981,821.77	0.00	64,981,821.77	51,387,306.85	0.00	51,387,306.85	-20.9%
ACCESS LCFF/LCAP Priorities	0000	9780	14,504,840.41		14,504,840.41				
Mandated Costs	0000	9780	7,966,723.89		7,966,723.89				
ACCESS	0000	9780	6,322,814.39		6,322,814.39				
Reserve for Classroom Equipment Upgr	0000	9780	3,500,000.00		3,500,000.00				
One-Time Discretionary Funding	0000	9780	3,119,953.50		3,119,953.50				
Reserve for New Payroll Project	0000	9780	3,000,000.00		3,000,000.00				
OCDE ERATE	0000	9780	2,958,203.44		2,958,203.44				
Reserve for School Sites Tenant Improv	0000	9780	2,000,000.00		2,000,000.00				
Medical Administrative Activities (MAA)	0000	9780	1,642,581.94		1,642,581.94				
Reserve for Workstation Improvements	0000	9780	1,200,000.00		1,200,000.00				
EISS Workshops	0000	9780	830,462.29		830,462.29				
C/TEP (ROP) Tier II	0000	9780	812,324.43		812,324.43				
Reserve Designated for Outdated Check	0000	9780	785,728.25		785,728.25				
ACCES Tier III	0000	9780	657,937.91		657,937.91				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
One-Time COE LCAP Discretionary Fur	0000	9780	651,487.83		651,487.83				
Various Workshops & Trainings	0000	9780	645,887.54		645,887.54				
Various Other Designated Programs	0000	9780	600,718.80		600,718.80				
Special Education JPA	0000	9780	473,039.67		473,039.67				
Special Schools Tier III	0000	9780	459,181.89		459,181.89				
Time & Attendance	0000	9780	441,598.14		441,598.14				
Reserve for Modernization of Board Roo	0000	9780	400,000.00		400,000.00				
Information Technology Bi-Tech	0000	9780	382,000.00		382,000.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Information Technology Imaging Servic	0000	9780	307,169.15		307,169.15				
College & Career Readiness Consortiur	0000	9780	133,271.68		133,271.68				
Beginning Teacher Support Tier III	0000	9780	119,467.77		119,467.77				
Instructional Materials Lottery	1100	9780	10,273,396.98		10,273,396.98				
CTEp (ROP) Lottery	1100	9780	396,075.82		396,075.82				
College & Career Preparatory Charter S	1100	9780	25,856.05		25,856.05				
ACCESS LCFF/LCAP Priorities	0000	9780							
Mandated Costs	0000	9780							
ACCESS	0000	9780							
OCDE ERATE	0000	9780							
One-Time Discretionary Funding	0000	9780							
Medical Administrative Activities (MAA)	0000	9780							
Reserve for Workstation Improvements	0000	9780							
Reserve for Payroll Project	0000	9780							
Reserve Designated for Outdated check	0000	9780							
CTEp (ROP) Tier III	0000	9780							
EISS Workshops	0000	9780							
Time & Attendance	0000	9780							
Various Workshops & Trainings	0000	9780							
Information Technology Bi-Tech	0000	9780							
Information Technology Imaging Servic	0000	9780							
One-Time COE LCAP Discretionary Fur	0000	9780							
Various Other Designated Programs	0000	9780							
Special Education JPA	0000	9780							
Special Schools Tier III	0000	9780							
ACCESS Tier III	0000	9780							
College & Career Preparatory Academy	0000	9780							
College & Career Readiness Consortiur	0000	9780							
Beginning Teacher Support Tier III	0000	9780							
Instructional Materials Lottery	1100	9780							
CTEp (RO) Lottery	1100	9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	66,103,547.97	0.00	66,103,547.97	89,050,231.89	0.00	89,050,231.89	34.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	136,664,783.77	44,163,319.15	180,828,102.92			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	70,000.00	0.00	70,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	58,263.46	0.00	58,263.46			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	9,864,472.34	9,908,075.76	19,772,548.10			
4) Due from Grantor Government		9290	245,431.63	5,629,264.93	5,874,696.56			
5) Due from Other Funds		9310	3,100,025.63	237,773.02	3,337,798.65			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	1,164,711.24	0.00	1,164,711.24			
9) TOTAL, ASSETS			151,167,688.07	59,938,432.86	211,106,120.93			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	10,270,845.05	17,488,645.16	27,759,490.21			
2) Due to Grantor Governments		9590	0.00	119,048.00	119,048.00			
3) Due to Other Funds		9610	9,741,473.28	4,404,217.28	14,145,690.56			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	5,062,341.93	5,062,341.93			
6) TOTAL, LIABILITIES			20,012,318.33	27,074,252.37	47,086,570.70			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
			131,155,369.74	32,864,180.49	164,019,550.23				

Description	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	23,362,067.00	0.00	23,362,067.00	24,159,426.00	0.00	24,159,426.00	3.4%
Education Protection Account State Aid - Current Year	490,330.00	0.00	490,330.00	453,800.00	0.00	453,800.00	-7.5%
State Aid - Prior Years	326,862.19	0.00	326,862.19	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homowners' Exemptions	530,537.18	0.00	530,537.18	530,537.00	0.00	530,537.00	0.0%
Timber Yield Tax	12.14	0.00	12.14	8.00	0.00	8.00	-34.1%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	90,042,672.25	0.00	90,042,672.25	90,449,151.00	0.00	90,449,151.00	0.5%
Unsecured Roll Taxes	2,908,460.16	0.00	2,908,460.16	2,696,181.00	0.00	2,696,181.00	-7.3%
Prior Years' Taxes	1,827,706.10	0.00	1,827,706.10	1,823,561.00	0.00	1,823,561.00	-0.2%
Supplemental Taxes	2,979,482.34	0.00	2,979,482.34	2,857,979.00	0.00	2,857,979.00	-4.1%
Education Revenue Augmentation Fund (ERAF)	1,287.02	0.00	1,287.02	1,287.00	0.00	1,287.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)							
Penalties and Interest from Delinquent Taxes	6,652,814.71	0.00	6,652,814.71	9,266,438.00	0.00	9,266,438.00	39.3%
Receipt from Co. Board of Supps.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	129,122,231.09	0.00	129,122,231.09	132,238,368.00	0.00	132,238,368.00	2.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year							
0000	(532,514.00)		(532,514.00)	(568,720.00)		(568,720.00)	6.8%
All Other LCFF Transfers - Current Year	(490,006.00)	0.00	(490,006.00)	(453,800.00)	0.00	(453,800.00)	-7.4%
Transfers to Charter Schools in Lieu of Property Taxes	604,477.00	0.00	604,477.00	574,031.00	0.00	574,031.00	-5.0%
Property Taxes Transfers	(37,456,665.26)	4,882,806.00	(32,573,859.26)	(38,413,996.00)	4,541,815.00	(33,872,181.00)	4.0%
California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: fund-a (Rev 04/13/2018)							

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			91,247,522.83	4,882,806.00	96,130,328.83	93,375,883.00	4,541,815.00	97,917,698.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,152,469.40	1,152,469.40	0.00	1,152,469.00	1,152,469.00	0.0%
Special Education Discretionary Grants		8182	0.00	516,405.11	516,405.11	0.00	482,993.00	482,993.00	-6.5%
Child Nutrition Programs		8220	0.00	248,453.40	248,453.40	0.00	230,000.00	230,000.00	-7.4%
Donated Food Commodities		8221	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	19,858.27	1,494,784.57	1,514,642.84	0.00	730,000.00	730,000.00	-51.8%
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		3,602,480.76	3,602,480.76		3,902,415.00	3,902,415.00	8.3%
Title I, Part D, Local Delinquent Programs	3025	8290		1,199,948.61	1,199,948.61		3,366,772.00	3,366,772.00	180.6%
Title II, Part A, Educator Quality	4035	8290		70,621.58	70,621.58		119,998.00	119,998.00	69.9%
Title III, Part A, Immigrant Education Program	4201	8290		34.00	34.00		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		257,813.33	257,813.33			99,863.00	99,863.00	-61.3%
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, 4204, 5510, 5630			578,173.21	578,173.21			436,269.00	436,269.00	-24.5%
Other NCLB / Every Student Succeeds Act		8290								
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,607,896.29	1,297,076.80	22,904,973.09	15,228,439.00	1,370,657.00	16,599,096.00	16,599,096.00	-27.5%
TOTAL, FEDERAL REVENUE			21,627,754.56	10,418,260.77	32,046,015.33	15,228,439.00	11,991,436.00	27,119,875.00	27,119,875.00	-15.4%
OTHER STATE REVENUE										
Other State Appointments										
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		154,311.00	154,311.00			0.00	0.00	-100.0%
All Other State Appointments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Appointments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		21,312.22	21,312.22			20,560.00	20,560.00	-3.5%
Mandated Costs Reimbursements		8550	1,719,954.00	0.00	1,719,954.00	811,953.00	0.00	811,953.00	811,953.00	-52.8%
Lottery - Unrestricted and Instructional Materials		8560	1,108,569.49	514,990.19	1,623,559.68	915,897.00	297,590.00	1,213,427.00	1,213,427.00	-25.3%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		158,980.00	158,980.00		160,804.00	160,804.00	160,804.00	1.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		916,198.40	916,198.40		1,055,760.00	1,055,760.00	15.2%
California Clean Energy Jobs Act	6230	8590		327,167.00	327,167.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,231,526.75	2,231,526.75		3,935,648.00	3,935,648.00	76.4%
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				
All Other State Revenue	All Other	8590	1,275,561.79	9,435,586.97	10,711,148.76	1,184,727.00	7,656,958.00	8,841,685.00	-17.5%
TOTAL, OTHER STATE REVENUE			4,104,085.28	13,760,072.53	17,864,157.81	2,912,577.00	13,127,260.00	16,039,837.00	-10.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	388.14	2,597,712.04	2,598,100.18	0.00	1,800,000.00	1,800,000.00	-30.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	124,142.95	192,744.65	316,887.60	105,884.00	170,000.00	275,884.00	-12.9%
Food Service Sales		8634	291,729.80	6,596.82	298,326.62	285,000.00	11,500.00	296,500.00	-0.6%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,066.00	0.00	5,066.00	5,000.00	0.00	5,000.00	-1.3%
Interest		8660	2,323,435.45	0.00	2,323,435.45	2,045,000.00	0.00	2,045,000.00	-12.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	7,562,728.32	31,394,282.07	38,957,010.39	7,627,279.00	34,458,198.00	42,085,477.00	8.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,353,861.51	277,523.30	3,631,384.81	2,850,586.00	237,580.00	3,088,166.00	-15.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,278,859.07	3,420,148.44	6,699,005.51	2,710,217.00	4,263,783.00	6,974,000.00	4.1%
Tuition		8710	29,624,218.33	3,501,323.11	33,125,541.44	31,678,961.00	3,748,839.00	35,427,800.00	7.0%
All Other Transfers In		8781-8783	289,247.59	0.00	289,247.58	254,987.00	0.00	254,987.00	-11.8%
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		20,386.75	20,386.75		20,387.00	20,387.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,853,677.15	41,410,715.18	88,264,392.33	47,542,914.00	44,710,287.00	92,253,201.00	4.5%
TOTAL, REVENUES			163,833,039.82	70,471,854.48	234,304,894.30	159,059,813.00	74,270,798.00	233,330,611.00	-0.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,428,119.84	9,584,820.84	36,012,940.68	20,992,791.00	9,705,238.00	30,698,029.00	-14.8%
Certificated Pupil Support Salaries		1200	530,491.69	2,442,804.94	2,973,296.63	591,752.00	2,430,155.00	3,021,907.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	8,200,366.78	4,166,864.18	12,367,230.96	8,706,165.00	4,617,046.00	13,323,211.00	7.7%
Other Certificated Salaries		1900	171,759.46	2,284,621.79	2,456,381.25	168,843.00	2,465,960.00	2,634,803.00	7.3%
TOTAL, CERTIFICATED SALARIES			35,330,737.77	18,479,111.75	53,809,849.52	30,459,551.00	19,218,399.00	49,677,950.00	-7.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,927,823.97	9,506,168.40	12,433,992.37	3,035,957.00	10,074,112.00	13,110,069.00	5.4%
Classified Support Salaries		2200	1,568,577.46	2,575,642.14	4,144,219.60	1,586,328.00	2,690,029.00	4,276,357.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	16,902,342.21	5,562,712.24	22,465,054.45	18,313,688.00	5,122,990.00	23,436,658.00	4.3%
Clerical, Technical and Office Salaries		2400	11,642,897.26	3,642,103.85	15,285,001.11	11,957,106.00	3,703,979.00	15,661,085.00	2.5%
Other Classified Salaries		2900	164,206.70	371,483.13	535,689.83	145,792.00	400,457.00	546,249.00	2.0%
TOTAL, CLASSIFIED SALARIES			33,205,847.60	21,658,109.76	54,863,957.36	35,038,851.00	21,991,567.00	57,030,418.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,665,525.58	6,610,809.83	11,276,335.41	4,665,110.00	8,345,296.00	13,010,406.00	15.4%
PERS		3201-3202	4,964,396.89	3,385,336.09	8,349,732.98	6,099,959.00	3,921,357.00	10,021,316.00	20.0%
OASDI/Medicare/Alternative		3301-3302	1,013,148.71	600,476.69	1,613,625.40	988,879.00	630,229.00	1,619,108.00	0.3%
Health and Welfare Benefits		3401-3402	12,612,896.01	8,936,720.09	21,549,616.10	13,106,928.00	9,750,280.00	22,857,208.00	6.1%
Unemployment Insurance		3501-3502	33,593.07	19,748.67	53,341.74	32,536.00	20,690.00	53,226.00	-0.2%
Workers' Compensation		3601-3602	1,199,691.98	685,764.38	1,885,456.36	1,112,657.00	702,851.00	1,815,508.00	-3.7%
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	81,306.59	64,312.29	145,618.88	71,458.00	66,047.00	137,505.00	-5.6%
TOTAL, EMPLOYEE BENEFITS			24,570,558.83	20,303,168.04	44,873,726.87	26,077,527.00	23,436,750.00	49,514,277.00	10.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	75,521.33	2,864.25	78,385.58	320,010.00	19,626.00	339,636.00	333.3%
Books and Other Reference Materials		4200	81,986.48	43,142.66	125,129.14	106,507.00	86,970.00	193,477.00	54.6%
Materials and Supplies		4300	3,252,218.69	961,776.11	4,213,994.80	7,850,921.00	6,622,325.00	14,473,246.00	243.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	447,686.60	146,711.90	594,398.50	392,036.00	308,626.00	700,662.00	17.9%
Food		4700	181,799.40	326,530.83	508,330.23	249,000.00	363,000.00	612,000.00	20.4%
TOTAL, BOOKS AND SUPPLIES			4,039,212.50	1,481,025.75	5,520,238.25	8,918,474.00	7,400,547.00	16,319,021.00	195.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,409,781.71	18,404,727.07	22,814,508.78	4,611,000.00	491,835.00	5,102,835.00	-77.6%
Travel and Conferences		5200	1,069,771.34	898,837.08	1,968,608.42	1,357,686.00	833,115.00	2,190,801.00	11.3%
Dues and Memberships		5300	213,662.73	28,407.91	242,070.64	301,179.00	15,007.00	316,186.00	30.6%
Insurance		5400 - 5450	273,076.00	0.00	273,076.00	350,000.00	0.00	350,000.00	28.2%
Operations and Housekeeping Services		5500	928,287.60	205,168.46	1,133,456.06	954,891.00	242,811.00	1,197,702.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,735,025.61	1,413,051.19	9,148,076.80	8,394,045.00	765,472.00	9,159,517.00	0.1%
Transfers of Direct Costs		5710	(245,837.64)	245,837.64	0.00	(311,540.00)	311,540.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(205,522.26)	0.00	(205,522.26)	(268,245.00)	0.00	(268,245.00)	30.5%
Professional/Consulting Services and Operating Expenditures		5800	7,064,214.92	3,402,003.39	10,466,218.31	10,274,731.00	3,359,458.00	13,634,189.00	30.3%
Communications		5900	769,318.59	170,274.10	939,592.69	804,952.00	166,334.00	971,286.00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,011,778.60	24,768,306.84	46,780,085.44	26,468,699.00	6,185,572.00	32,654,271.00	-30.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	14,866.10	0.00	14,866.10	10,000.00	0.00	10,000.00	-32.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,140.00	0.00	4,140.00	10,000.00	0.00	10,000.00	141.5%
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	1,293,208.21	0.00	1,293,208.21	3,437,701.00	42,755.00	3,480,456.00	169.1%
Equipment Replacement		6500	81,233.99	0.00	81,233.99	62,000.00	5,000.00	67,000.00	-17.5%
TOTAL, CAPITAL OUTLAY			1,393,448.30	0.00	1,393,448.30	3,519,701.00	47,755.00	3,567,456.00	156.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,183,126.03	1,274,580.00	2,457,706.03	809,379.00	1,022,219.00	1,831,598.00	-25.5%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	43,629.34	43,629.34	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	21,343,173.36	0.00	21,343,173.36	14,014,411.00	0.00	14,014,411.00	-34.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	1,858,716.00	399,091.55	2,257,807.55	0.00	217,575.00	217,575.00	-90.4%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	1,186.00	0.00	1,186.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	4,445.00	0.00	4,445.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,385,015.39	1,717,300.89	26,102,316.28	14,829,421.00	1,239,794.00	16,069,215.00	-38.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,899,208.33)	5,899,208.33	0.00	(6,432,125.00)	6,432,125.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,118,461.63)	0.00	(2,118,461.63)	(2,100,364.00)	0.00	(2,100,364.00)	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,017,669.96)	5,899,208.33	(2,118,461.63)	(8,532,489.00)	6,432,125.00	(2,100,364.00)	-0.9%
TOTAL, EXPENDITURES			136,918,929.03	94,306,231.36	231,225,160.39	136,779,735.00	85,952,509.00	222,732,244.00	-3.7%

Description	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	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%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	275,865.22	0.00	275,865.22	248,666.00	0.00	248,666.00	-9.9%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	22,429.98	0.00	22,429.98	0.00	980,735.00	980,735.00	4272.4%
(b) TOTAL INTERFUND TRANSFERS OUT	298,295.20	0.00	298,295.20	248,666.00	980,735.00	1,229,401.00	312.1%
OTHER SOURCES/USES							
SOURCES							
State Appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appropriations							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(1,978,111.83)	1,978,111.83	0.00	(3,308,633.00)	3,308,633.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	(8,781,638.17)	8,781,638.17	0.00	(9,370,610.00)	9,370,610.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			(10,759,750.00)	10,759,750.00	0.00	(12,679,243.00)	12,679,243.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(11,058,045.20)	10,759,750.00	(298,295.20)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	312.1%	

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	91,247,522.83	4,882,806.00	96,130,328.83	93,375,883.00	4,541,815.00	97,917,698.00	1.9%
2) Federal Revenue		8100-8299	21,627,754.56	10,418,260.77	32,046,015.33	15,228,439.00	11,891,436.00	27,119,875.00	-15.4%
3) Other State Revenue		8300-8599	4,104,085.28	13,760,072.53	17,864,157.81	2,912,577.00	13,127,260.00	16,039,837.00	-10.2%
4) Other Local Revenue		8600-8799	46,853,677.15	41,410,715.18	88,264,392.33	47,542,914.00	44,710,287.00	92,253,201.00	4.5%
5) TOTAL REVENUES			163,833,039.82	70,471,854.48	234,304,894.30	159,059,813.00	74,270,798.00	233,330,611.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		39,740,659.86	29,113,594.96	68,854,254.82	40,096,167.00	32,020,074.00	72,116,241.00	4.7%
2) Instruction - Related Services	2000-2999		38,207,131.32	44,427,062.63	82,634,193.95	42,011,920.00	32,473,996.00	74,485,916.00	-9.9%
3) Pupil Services	3000-3999		7,326,388.65	11,718,113.00	19,044,501.65	7,540,424.00	12,266,334.00	19,806,758.00	4.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,777,738.21	5,928,554.33	22,706,292.54	21,295,262.00	6,432,125.00	27,727,387.00	22.1%
8) Plant Services	8000-8999		10,481,995.60	1,401,605.55	11,883,601.15	11,006,541.00	1,520,186.00	12,526,727.00	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	24,385,015.39	1,717,300.89	26,102,316.28	14,829,421.00	1,239,794.00	16,069,215.00	-38.4%
10) TOTAL EXPENDITURES			136,918,929.03	94,306,231.36	231,225,160.39	136,779,735.00	85,952,509.00	222,732,244.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			26,914,110.79	(23,834,376.88)	3,079,733.91	22,280,078.00	(11,681,711.00)	10,598,367.00	244.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	298,295.20	0.00	298,295.20	248,666.00	980,735.00	1,229,401.00	312.1%
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	(10,759,750.00)	10,759,750.00	0.00	(12,679,243.00)	12,679,243.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,058,045.20)	10,759,750.00	(298,295.20)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	312.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,856,065.59	(13,074,626.88)	2,781,438.71	9,352,169.00	16,797.00	9,368,966.00	236.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
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)			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
2) Ending Balance, June 30 (E + F1e)			131,155,369.74	32,864,180.49	164,019,550.23	140,507,538.74	32,880,977.49	173,388,516.23	5.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9740	0.00	32,864,180.49	32,864,180.49	0.00	32,880,977.49	32,880,977.49	0.1%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)									
ACCESS LOFF/LCAP Priorities	0000	9780	64,981,821.77	0.00	64,981,821.77	51,387,306.86	0.00	51,387,306.86	-20.9%
Mandated Costs	0000	9780	14,504,840.41		14,504,840.41				
ACCESS	0000	9780	7,966,723.89		7,966,723.89				
Reserve for Classroom Equipment Upgt	0000	9780	6,322,814.39		6,322,814.39				
One-Time Discretionary Funding	0000	9780	3,500,000.00		3,500,000.00				
Reserve for New Payroll Project	0000	9780	3,119,953.50		3,119,953.50				
OCDE ERATE	0000	9780	3,000,000.00		3,000,000.00				
Reserve for School Sites Tenant Improv	0000	9780	2,958,203.44		2,958,203.44				
Medical Administrative Activities (MAA)	0000	9780	2,000,000.00		2,000,000.00				
Reserve for Workstation Improvements	0000	9780	1,642,581.94		1,642,581.94				
EISS Workshops	0000	9780	1,200,000.00		1,200,000.00				
CTEp (ROP) Tier II	0000	9780	830,462.29		830,462.29				
	0000	9780	812,324.43		812,324.43				

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve Designated for Outdated Check	0000	9780	785,728.25		785,728.25				
ACCESS Tier III	0000	9780	657,937.91		657,937.91				
One-Time COE LCAP Discretionary Fur	0000	9780	651,487.83		651,487.83				
Various Workshops & Trainings	0000	9780	645,887.54		645,887.54				
Various Other Designated Programs	0000	9780	600,718.80		600,718.80				
Special Education JPA	0000	9780	473,039.67		473,039.67				
Special Schools Tier III	0000	9780	459,181.89		459,181.89				
Time & Attendance	0000	9780	441,598.14		441,598.14				
Reserve for Modernization of Board Roo	0000	9780	400,000.00		400,000.00				
Information Technology Bi-Tech	0000	9780	382,000.00		382,000.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Information Technology Imaging Service	0000	9780	307,169.15		307,169.15				
College & Career Readiness Consortiur	0000	9780	133,271.68		133,271.68				
Beginning Teacher Support Tier III	0000	9780	119,467.77		119,467.77				
Instructional Materials Lottery	1100	9780	10,273,396.98		10,273,396.98				
CTep (ROP) Lottery	1100	9780	396,075.82		396,075.82				
College & Career Preparatory Charter S	1100	9780	25,856.05		25,856.05				
ACCESS LCFF/LCAP Priorities	0000	9780				9,228,514.00		9,228,514.00	
Mandated Costs	0000	9780				8,749,853.00		8,749,853.00	
ACCESS	0000	9780				6,322,814.00		6,322,814.00	
OCDE ERATE	0000	9780				3,076,703.00		3,076,703.00	
One-Time Discretionary Funding	0000	9780				2,533,143.00		2,533,143.00	
Medical Administrative Activities (MAA)	0000	9780				1,932,882.00		1,932,882.00	
Reserve for Workstation Improvements	0000	9780				1,200,000.00		1,200,000.00	
Reserve for Payroll Project	0000	9780				1,000,000.00		1,000,000.00	
Reserve Designated for Outdated check	0000	9780				835,728.00		835,728.00	
CTep (ROP) Tier III	0000	9780				812,324.00		812,324.00	
EISS Workshops	0000	9780				643,208.00		643,208.00	
Time & Attendance	0000	9780				460,196.00		460,196.00	
Various Workshops & Trainings	0000	9780				409,920.00		409,920.00	
Information Technology Bi-Tech	0000	9780				376,973.00		376,973.00	
Information Technology Imaging Service	0000	9780				347,966.00		347,966.00	
One-Time COE LCAP Discretionary Fur	0000	9780				317,880.00		317,880.00	
Various Other Designated Programs	0000	9780				310,002.00		310,002.00	
Special Education JPA	0000	9780				307,207.00		307,207.00	
Special Schools Tier III	0000	9780				305,436.00		305,436.00	
ACCESS Tier III	0000	9780				292,340.00		292,340.00	
College & Career Preparatory Academy	0000	9780				146,026.00		146,026.00	
College & Career Readiness Consortiur	0000	9780				133,272.00		133,272.00	

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Beginning Teacher Support Tier III	0000	9780				119,468.00		119,468.00	
Instructional Materials Lottery	1100	9780				11,146,151.85		11,146,151.85	
CTEP (RO) Lottery	1100	9780				379,300.00		379,300.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	66,103,547.97	0.00	66,103,547.97	89,050,231.89	0.00	89,050,231.89	34.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	301,158.70	322,841.70
6230	California Clean Energy Jobs Act	996,377.31	401,495.31
6300	Lottery: Instructional Materials	1,718,258.62	1,835,215.62
6500	Special Education	1,705,049.71	1,327,574.71
6512	Special Ed: Mental Health Services	69,009.34	38,724.34
7338	College Readiness Block Grant	249,882.27	7,973.27
7810	Other Restricted State	3,078,614.62	1,337,417.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	14,510,610.17	17,655,871.17
9010	Other Restricted Local	10,235,219.75	9,953,863.75
Total, Restricted Balance		<u>32,864,180.49</u>	<u>32,880,977.49</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	32,573,859.26	33,872,181.00	4.0%
2) Federal Revenue		8100-8299	7,425,545.06	7,412,765.00	-0.2%
3) Other State Revenue		8300-8599	2,707,921.10	2,635,771.00	-2.7%
4) Other Local Revenue		8600-8799	1,278,454.70	1,270,448.00	-0.6%
5) TOTAL, REVENUES			43,985,780.12	45,191,165.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	45,585,740.40	43,700,914.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,585,740.40	43,700,914.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,599,960.28)	1,490,251.00	-193.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,599,960.28)	1,490,251.00	-193.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,823,689.71	11,223,729.43	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,823,689.71	11,223,729.43	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,823,689.71	11,223,729.43	-12.5%
2) Ending Balance, June 30 (E + F1e)			11,223,729.43	12,713,980.43	13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,223,729.43	12,713,980.43	13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,510,142.86		
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	770,880.36		
4) Due from Grantor Government		9290	2,870,524.62		
5) Due from Other Funds		9310	12,665,022.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,816,569.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,282,610.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,310,230.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,592,840.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,223,729.43		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	32,573,859.26	33,872,181.00	4.0%
TOTAL, LCFF SOURCES			32,573,859.26	33,872,181.00	4.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	7,425,545.06	7,412,765.00	-0.2%
TOTAL, FEDERAL REVENUE			7,425,545.06	7,412,765.00	-0.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,707,921.10	2,635,771.00	-2.7%
TOTAL, OTHER STATE REVENUE			2,707,921.10	2,635,771.00	-2.7%
OTHER LOCAL REVENUE					
Interest					
		8660	84,455.70	76,449.00	-9.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,193,999.00	1,193,999.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,278,454.70	1,270,448.00	-0.6%
TOTAL, REVENUES			43,985,780.12	45,191,165.00	2.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,685,634.31	8,749,866.00	-25.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	33,895,214.34	34,913,876.00	3.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	4,891.75	37,172.00	659.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			45,585,740.40	43,700,914.00	-4.1%
TOTAL EXPENDITURES			45,585,740.40	43,700,914.00	-4.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	32,573,859.26	33,872,181.00	4.0%
2) Federal Revenue		8100-8299	7,425,545.06	7,412,765.00	-0.2%
3) Other State Revenue		8300-8599	2,707,921.10	2,635,771.00	-2.7%
4) Other Local Revenue		8600-8799	1,278,454.70	1,270,448.00	-0.6%
5) TOTAL, REVENUES			43,985,780.12	45,191,165.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	45,585,740.40	43,700,914.00	-4.1%
10) TOTAL, EXPENDITURES			45,585,740.40	43,700,914.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,599,960.28)	1,490,251.00	-193.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,599,960.28)	1,490,251.00	-193.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,823,689.71	11,223,729.43	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,823,689.71	11,223,729.43	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,823,689.71	11,223,729.43	-12.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,223,729.43	12,713,980.43	13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6500	Special Education	9,167,026.71	9,645,304.71
6512	Special Ed: Mental Health Services	2,056,702.72	3,068,675.72
Total, Restricted Balance		11,223,729.43	12,713,980.43

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,352,673.81	8,050,951.00	-13.9%
3) Other State Revenue		8300-8599	14,836,089.83	15,954,738.00	7.5%
4) Other Local Revenue		8600-8799	367,383.09	340,765.00	-7.2%
5) TOTAL, REVENUES			24,556,146.73	24,346,454.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,240.41	105,842.00	1596.1%
2) Classified Salaries		2000-2999	2,199,767.07	1,996,412.00	-9.2%
3) Employee Benefits		3000-3999	1,013,266.94	1,047,178.00	3.3%
4) Books and Supplies		4000-4999	57,903.40	240,840.00	315.9%
5) Services and Other Operating Expenditures		5000-5999	19,436,372.50	19,104,484.00	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,118,461.63	2,100,364.00	-0.9%
9) TOTAL, EXPENDITURES			24,832,011.95	24,595,120.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,865.22)	(248,666.00)	-9.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,865.22	248,666.00	-9.9%
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			275,865.22	248,666.00	-9.9%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,152,065.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,032.19		
4) Due from Grantor Government		9290	1,693,913.11		
5) Due from Other Funds		9310	322,748.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,176,759.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,578,187.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,214,146.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	384,425.97		
6) TOTAL, LIABILITIES			6,176,759.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,352,673.81	8,050,951.00	-13.9%
TOTAL, FEDERAL REVENUE			9,352,673.81	8,050,951.00	-13.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,836,089.83	15,954,738.00	7.5%
TOTAL, OTHER STATE REVENUE			14,836,089.83	15,954,738.00	7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	59,018.73	38,760.00	-34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	308,364.36	302,005.00	-2.1%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			367,383.09	340,765.00	-7.2%
TOTAL, REVENUES			24,556,146.73	24,346,454.00	-0.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,082.91	105,842.00	1640.0%
Other Certificated Salaries		1900	157.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			6,240.41	105,842.00	1596.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,078,285.19	985,918.00	-8.6%
Clerical, Technical and Office Salaries		2400	1,120,098.13	1,010,494.00	-9.8%
Other Classified Salaries		2900	1,383.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,199,767.07	1,996,412.00	-9.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,147.28	33,438.00	95.0%
PERS		3201-3202	321,916.79	354,046.00	10.0%
OASDI/Medicare/Alternative		3301-3302	31,742.46	31,026.00	-2.3%
Health and Welfare Benefits		3401-3402	598,806.39	582,853.00	-2.7%
Unemployment Insurance		3501-3502	1,102.32	1,070.00	-2.9%
Workers' Compensation		3601-3602	37,504.98	38,309.00	2.1%
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	5,046.72	6,436.00	27.5%
TOTAL, EMPLOYEE BENEFITS			1,013,266.94	1,047,178.00	3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	393.40	0.00	-100.0%
Materials and Supplies		4300	57,510.00	240,840.00	318.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,903.40	240,840.00	315.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54,397.07	34,102.00	-37.3%
Dues and Memberships		5300	2,495.00	1,120.00	-55.1%
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	116,931.80	58,293.00	-50.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	205,522.26	268,245.00	30.5%
Professional/Consulting Services and Operating Expenditures		5800	19,046,046.19	18,741,859.00	-1.6%
Communications		5900	10,980.18	865.00	-92.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,436,372.50	19,104,484.00	-1.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,118,461.63	2,100,364.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,118,461.63	2,100,364.00	-0.9%
TOTAL, EXPENDITURES			24,832,011.95	24,595,120.00	-1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	275,865.22	248,666.00	-9.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			275,865.22	248,666.00	-9.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,865.22	248,666.00	-9.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,352,673.81	8,050,951.00	-13.9%
3) Other State Revenue		8300-8599	14,836,089.83	15,954,738.00	7.5%
4) Other Local Revenue		8600-8799	367,383.09	340,765.00	-7.2%
5) TOTAL, REVENUES			24,556,146.73	24,346,454.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,646,218.28	16,219,972.00	-2.6%
2) Instruction - Related Services	2000-2999		6,020,826.64	6,228,277.00	3.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,118,461.63	2,100,364.00	-0.9%
8) Plant Services	8000-8999		46,505.40	46,507.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,832,011.95	24,595,120.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(275,865.22)	(248,666.00)	-9.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,865.22	248,666.00	-9.9%
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			275,865.22	248,666.00	-9.9%

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

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	303,625.13	200,000.00	-34.1%
5) TOTAL, REVENUES			1,326,145.13	1,222,520.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	72,272.40	208,000.00	187.8%
6) Capital Outlay		6000-6999	208,607.41	395,000.00	89.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			280,879.81	603,000.00	114.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,045,265.32	619,520.00	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	980,735.00	New
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	980,735.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,045,265.32	1,600,255.00	53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,146,401.98	26,191,667.30	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,146,401.98	26,191,667.30	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,146,401.98	26,191,667.30	4.2%
2) Ending Balance, June 30 (E + F1e)			26,191,667.30	27,791,922.30	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	20,167,583.82	21,170,670.30	5.0%
d) Assigned					
Other Assignments		9780	6,024,083.48	6,621,252.00	9.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,194,691.48		
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	33,003.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,022,520.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,250,214.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	58,547.40		
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			58,547.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,191,667.30		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	303,625.13	200,000.00	-34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			303,625.13	200,000.00	-34.1%
TOTAL, REVENUES			1,326,145.13	1,222,520.00	-7.8%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,175.00	98,000.00	1793.7%
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	67,097.40	110,000.00	63.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,272.40	208,000.00	187.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	208,607.41	395,000.00	89.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			208,607.41	395,000.00	89.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			280,879.81	603,000.00	114.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	980,735.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	980,735.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	980,735.00	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	303,625.13	200,000.00	-34.1%
5) TOTAL, REVENUES			1,326,145.13	1,222,520.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		280,879.81	603,000.00	114.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			280,879.81	603,000.00	114.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,045,265.32	619,520.00	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	980,735.00	New
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	980,735.00	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,045,265.32	1,600,255.00	53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,146,401.98	26,191,667.30	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,146,401.98	26,191,667.30	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,146,401.98	26,191,667.30	4.2%
2) Ending Balance, June 30 (E + F1e)			26,191,667.30	27,791,922.30	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	20,167,583.82	21,170,670.30	5.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,024,083.48	6,621,252.00	9.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LOFF 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	304,414.02	194,761.00	-36.0%
5) TOTAL, REVENUES			304,414.02	194,761.00	-36.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			304,414.02	194,761.00	-36.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			304,414.02	194,761.00	-36.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,588,617.90	24,893,031.92	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,588,617.90	24,893,031.92	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,588,617.90	24,893,031.92	1.2%
2) Ending Balance, June 30 (E + F1e)			24,893,031.92	25,087,792.92	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	4,274,297.00	4,274,297.00	0.0%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	20,618,734.92	20,813,495.92	0.9%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,860,571.39		
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	32,460.53		
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			24,893,031.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,893,031.92		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	304,414.02	194,761.00	-36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			304,414.02	194,761.00	-36.0%
TOTAL, REVENUES			304,414.02	194,761.00	-36.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	304,414.02	194,761.00	-36.0%
5) TOTAL, REVENUES			304,414.02	194,761.00	-36.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			304,414.02	194,761.00	-36.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			304,414.02	194,761.00	-36.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,588,617.90	24,893,031.92	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,588,617.90	24,893,031.92	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,588,617.90	24,893,031.92	1.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,274,297.00	4,274,297.00	0.0%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	20,618,734.92	20,813,495.92	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(2,821,527.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,162.75	51,572.00	531.8%
5) TOTAL, REVENUES			(2,813,364.25)	51,572.00	-101.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,471.75	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,471.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,821,836.00)	51,572.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,111.26	0.00	-100.0%
b) Transfers Out		7600-7629	4,681.28	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			22,429.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,799,406.02)	51,572.00	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,151,732.51	1,352,326.49	-67.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,151,732.51	1,352,326.49	-67.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,151,732.51	1,352,326.49	-67.4%
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	1,352,326.49	1,403,898.49	3.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,348,615.19		
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	3,988.80		
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			1,352,603.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	277.50		
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			277.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,352,326.49		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(2,821,527.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(2,821,527.00)	0.00	-100.0%
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	8,162.75	51,572.00	531.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,162.75	51,572.00	531.8%
TOTAL, REVENUES			(2,813,364.25)	51,572.00	-101.8%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	8,471.75	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,471.75	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,471.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	4,681.28	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	22,429.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,111.26	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	4,681.28	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,681.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			22,429.98	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(2,821,527.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,162.75	51,572.00	531.8%
5) TOTAL, REVENUES			(2,813,364.25)	51,572.00	-101.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,471.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,471.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,821,836.00)	51,572.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,111.26	0.00	-100.0%
b) Transfers Out		7600-7629	4,681.28	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			22,429.98	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,799,406.02)	51,572.00	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,151,732.51	1,352,326.49	-67.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,151,732.51	1,352,326.49	-67.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,151,732.51	1,352,326.49	-67.4%
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	1,352,326.49	1,403,898.49	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
7710	State School Facilities Projects	1,352,326.49	1,403,898.49
Total, Restricted Balance		<u>1,352,326.49</u>	<u>1,403,898.49</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,368,028.05	2,376,301.00	0.3%
5) TOTAL, REVENUES			2,368,028.05	2,376,301.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,466.14	12,300.00	90.2%
5) Services and Other Operating Expenditures		5000-5999	605,635.49	850,000.00	40.3%
6) Capital Outlay		6000-6999	0.00	50,000.00	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			612,101.63	912,300.00	49.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,755,926.42	1,464,001.00	-16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	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			(800,000.00)	(800,000.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			955,926.42	664,001.00	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,966,064.63	3,921,991.05	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,966,064.63	3,921,991.05	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,966,064.63	3,921,991.05	32.2%
2) Ending Balance, June 30 (E + F1e)			3,921,991.05	4,585,992.05	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,921,991.05	4,585,992.05	16.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,751,941.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,239,209.01		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	151,724.86		
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			4,144,875.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	222,884.61		
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			222,884.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,921,991.05		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,315,159.49	2,321,361.00	0.3%
Interest		8660	30,811.56	26,940.00	-12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,057.00	28,000.00	26.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,368,028.05	2,376,301.00	0.3%
TOTAL, REVENUES			2,368,028.05	2,376,301.00	0.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,466.14	12,300.00	90.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,466.14	12,300.00	90.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	193,294.86	202,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,487.59	340,000.00	135.3%
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	267,853.04	307,500.00	14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			605,635.49	850,000.00	40.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	50,000.00	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%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			612,101.63	912,300.00	49.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(800,000.00)	(800,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,368,028.05	2,376,301.00	0.3%
5) TOTAL, REVENUES			2,368,028.05	2,376,301.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		612,101.63	912,300.00	49.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			612,101.63	912,300.00	49.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,755,926.42	1,464,001.00	-16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	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			(800,000.00)	(800,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			955,926.42	664,001.00	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,966,064.63	3,921,991.05	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,966,064.63	3,921,991.05	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,966,064.63	3,921,991.05	32.2%
2) Ending Balance, June 30 (E + F1e)			3,921,991.05	4,585,992.05	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,921,991.05	4,585,992.05	16.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,784.66	13,000.00	-5.7%
5) TOTAL, REVENUES			13,784.66	13,000.00	-5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	902,900.00	845,200.00	-6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			902,900.00	845,200.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(889,115.34)	(832,200.00)	-6.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	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			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,115.34)	(32,200.00)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,842.38	1,414,727.04	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,842.38	1,414,727.04	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,842.38	1,414,727.04	-5.9%
2) Ending Balance, June 30 (E + F1e)			1,414,727.04	1,382,527.04	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,414,727.04	1,382,527.04	-2.3%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	749,352.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	664,395.81		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	978.44		
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			1,414,727.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,414,727.04		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	13,784.66	13,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,784.66	13,000.00	-5.7%
TOTAL, REVENUES			13,784.66	13,000.00	-5.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	452,900.00	445,200.00	-1.7%
Other Debt Service - Principal		7439	450,000.00	400,000.00	-11.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			902,900.00	845,200.00	-6.4%
TOTAL, EXPENDITURES			902,900.00	845,200.00	-6.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,784.66	13,000.00	-5.7%
5) TOTAL, REVENUES			13,784.66	13,000.00	-5.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	902,900.00	845,200.00	-6.4%
10) TOTAL, EXPENDITURES			902,900.00	845,200.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(889,115.34)	(832,200.00)	-6.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	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			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,115.34)	(32,200.00)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,842.38	1,414,727.04	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,842.38	1,414,727.04	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,842.38	1,414,727.04	-5.9%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,414,727.04	1,382,527.04	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,915.75	1,998,000.00	-0.1%
5) TOTAL, REVENUES			2,000,915.75	1,998,000.00	-0.1%
B. EXPENSES					
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	1,161,423.52	1,488,291.00	28.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	96,517.19	96,000.00	-0.5%
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			1,257,940.71	1,584,291.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			742,975.04	413,709.00	-44.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			742,975.04	413,709.00	-44.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,182,047.33	4,925,022.37	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,182,047.33	4,925,022.37	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,182,047.33	4,925,022.37	17.8%
2) Ending Net Position, June 30 (E + F1e)			4,925,022.37	5,338,731.37	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,925,022.37	5,338,731.37	8.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,521,112.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	203,720.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,996.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	321,977.56		
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			5,052,806.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	127,784.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			127,784.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,925,022.37		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	53,760.22	48,000.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,947,155.53	1,950,000.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,915.75	1,998,000.00	-0.1%
TOTAL, REVENUES			2,000,915.75	1,998,000.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,161,423.52	1,488,291.00	28.1%
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			1,161,423.52	1,488,291.00	28.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,517.19	96,000.00	-0.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			96,517.19	96,000.00	-0.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,257,940.71	1,584,291.00	25.9%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,915.75	1,998,000.00	-0.1%
5) TOTAL, REVENUES			2,000,915.75	1,998,000.00	-0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,257,940.71	1,584,291.00	25.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,257,940.71	1,584,291.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			742,975.04	413,709.00	-44.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			742,975.04	413,709.00	-44.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,182,047.33	4,925,022.37	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,182,047.33	4,925,022.37	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,182,047.33	4,925,022.37	17.8%
2) Ending Net Position, June 30 (E + F1e)			4,925,022.37	5,338,731.37	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,925,022.37	5,338,731.37	8.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	472.47	459.65	459.65	466.00	466.00	466.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,795.16	1,850.42	1,850.42	1,601.00	1,601.00	1,601.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,267.63	2,310.07	2,310.07	2,067.00	2,067.00	2,067.00
2. District Funded County Program ADA						
a. County Community Schools	3,144.22	2,825.99	3,144.22	2,067.00	2,067.00	2,067.00
b. Special Education-Special Day Class	335.45	338.77	335.45	335.41	335.41	335.41
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	34.69	35.46	35.46	35.36	35.36	35.36
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,514.36	3,200.22	3,515.13	2,437.77	2,437.77	2,437.77
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	5,781.99	5,510.29	5,825.20	4,504.77	4,504.77	4,504.77
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	467,828.36	466,419.46	466,419.46	473,373.37	473,373.37	473,373.37
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	139.17	141.10	139.17	202.00	202.00	202.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	139.17	141.10	139.17	202.00	202.00	202.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	139.17	141.10	139.17	202.00	202.00	202.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	139.17	141.10	139.17	202.00	202.00	202.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	28,641,314.57		28,641,314.57			28,641,314.57
Work in Progress	1,325,823.01	539,087.99	1,864,911.00	310,155.00	902,186.00	1,272,880.00
Total capital assets not being depreciated	29,967,137.58	539,087.99	30,506,225.57	310,155.00	902,186.00	29,914,194.57
Capital assets being depreciated:						
Land Improvements	4,511,925.09		4,511,925.09			4,511,925.09
Buildings	78,348,442.00	3,190,071.00	81,538,513.00	953,299.00	44,456.00	82,447,356.00
Equipment	12,741,477.00		12,741,477.00	1,372,621.00	112,297.00	14,001,801.00
Total capital assets being depreciated	95,601,844.09	3,190,071.00	98,791,915.09	2,325,920.00	156,753.00	100,961,082.09
Accumulated Depreciation for:						
Land Improvements	(2,977,948.71)		(2,977,948.71)	(185,771.00)		(3,163,719.71)
Buildings	(26,532,030.06)		(26,532,030.06)	(2,253,857.00)		(28,785,887.06)
Equipment	(9,098,454.00)		(9,098,454.00)	(1,076,446.00)		(10,174,900.00)
Total accumulated depreciation	(38,608,432.77)	0.00	(38,608,432.77)	(3,516,074.00)	0.00	(42,124,506.77)
Total capital assets being depreciated, net	56,993,411.32	3,190,071.00	60,183,482.32	(1,190,154.00)	156,753.00	58,836,575.32
Governmental activity capital assets, net	86,960,548.90	3,729,158.99	90,689,707.89	(879,999.00)	1,058,939.00	88,750,769.89
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			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

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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	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	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$7,417,234.75
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$107,102,399.15
	Appropriations Subject to Limit	\$107,102,399.15
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	9.32%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____



County Superintendent/Designee
(Original signature required)

Date: _____

9-17-2018

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

For County Office of Education:

Renee Hendrick

Name

Associate Superintendent, Administrative Serv

Title

(714) 966-4061

Telephone

rhendrick@ocde.us

E-mail Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	13,644,000.00	(794,000.00)	12,850,000.00	577,600.00	450,000.00	12,977,600.00	500,000.00
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	135,964,162.00	28,622,313.00	164,586,475.00	0.00	0.00	164,586,475.00	
Total/Net OPEB Liability	4,274,297.00	0.00	4,274,297.00	0.00	0.00	4,274,297.00	
Compensated Absences Payable	1,631,245.00	248,035.00	1,879,280.00		229,629.25	1,649,650.75	
Governmental activities long-term liabilities	155,513,704.00	28,076,348.00	183,590,052.00	577,600.00	679,629.25	183,488,022.75	500,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	231,523,455.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,389,289.54
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,393,448.30
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	23,644,610.25
5. Interfund Transfers Out	All	9300	7600-7629	298,295.20
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,027,967.58
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	33,125,541.44
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)				60,489,862.77
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				161,644,303.28

	2017-18 Annual ADA/ Exps. Per ADA	
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		2,451.17
B. Expenditures per ADA (Line I.E divided by Line II.A)		65,945.77
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	150,753,544.51	57,611.65
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)	150,753,544.51	57,611.65
B. Required effort (Line A.2 times 90%)	135,678,190.06	51,850.49
C. Current year expenditures (Line I.E and Line II.B)	161,644,303.28	65,945.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2016 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)]), not to exceed A6). Excess is added to Other Services portion.	40,454,827.00		40,454,827.00			40,454,827.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	58,923,821.63		58,923,821.63			66,647,572.15
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	99,378,648.63		99,378,648.63			107,102,399.15
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	2,618.34		2,618.34			2,451.17
5. Other ADA (Preload/Line B4, PY column)	471,691.83		471,691.83			466,419.46
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line F1, Alternative Education Grant, 2016-17 Annual County LCFF Target Entitlement)	40,454,827.00		40,454,827.00			40,454,827.00
7. LCFF Operations Grant, (Preload/Line A9, Operations Grant, 2016-17 Annual County LCFF Target Entitlement)	25,250,823.00		25,250,823.00			25,250,823.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2016-17			Adjustments to 2017-18		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2017-18 Annual Report			2018-19 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	2,310.07		2,310.07	2,067.00		2,067.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	141.10	141.10	0.00	202.00	202.00
3. Total Current Year ADA (Lines B1 through B2)	2,310.07	141.10	2,451.17	2,067.00	202.00	2,269.00
CURRENT YEAR OTHER ADA	2017-18 P2 Report			2018-19 P2 Estimate		
4. Total District Gann ADA (District Form GANN, Line B3)			466,419.46			473,373.37
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	530,537.18		530,537.18	530,537.00		530,537.00
2. Timber Yield Tax (Object 8022)	12.14		12.14	8.00		8.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	90,042,672.25		90,042,672.25	90,449,151.00		90,449,151.00
5. Unsecured Roll Taxes (Object 8042)	2,908,460.16		2,908,460.16	2,696,181.00		2,696,181.00
6. Prior Years' Taxes (Object 8043)	1,827,706.10		1,827,706.10	1,823,561.00		1,823,561.00
7. Supplemental Taxes (Object 8044)	2,979,482.34		2,979,482.34	2,857,979.00		2,857,979.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,287.02		1,287.02	1,287.00		1,287.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	9,250,914.89		9,250,914.89	11,066,438.00		11,066,438.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	107,541,072.08	0.00	107,541,072.08	109,425,142.00	0.00	109,425,142.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	107,541,072.08	0.00	107,541,072.08	109,425,142.00	0.00	109,425,142.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,515,762.20			1,520,059.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			1,515,762.20			1,520,059.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	23,852,397.00		23,852,397.00	24,613,226.00		24,613,226.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	326,862.19		326,862.19	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	24,179,259.19	0.00	24,179,259.19	24,613,226.00	0.00	24,613,226.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	234,304,894.30		234,304,894.30	233,330,611.00		233,330,611.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	2,323,435.45		2,323,435.45	2,045,000.00		2,045,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A12)			40,454,827.00			40,454,827.00
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.9362			0.9257
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			39,271,352.59			38,823,412.88
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			58,923,821.63			66,647,572.15
6. Inflation Adjustment			1.0369			1.0367
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9888			1.0149
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			60,413,811.81			70,123,031.76
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			99,685,164.40			108,946,444.64
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			107,541,072.08			109,425,142.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			1,041,361.64
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,077,089.27			976,731.75
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			108,618,161.35			110,401,873.75
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			64,629.89
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			108,618,161.35			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			1,515,762.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			107,102,399.15			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) if not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			7,417,234.75			
16. Apply to Program and Other Services a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	2,922,048.06		2,922,048.06			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			4,495,186.69			
c. Final Program Portion of Limit (Lines D4 plus D16a)			42,193,400.65			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			64,908,998.50			
SUMMARY						
	2017-18 Actual			2018-19 Budget		
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			107,102,399.15			108,946,444.64
18. Appropriations Subject to the Limit (Line D14d)			107,102,399.15			

* Please provide below an explanation for each entry in the adjustments column.

The ADA on Form A, Line 2C3a for Charter School Funded County Program is not rolling over to this form.

Renee Hendrick
Gann Contact Person

(714) 966-4061
Contact Phone Number

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) 13,429,102.90
- 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) 140,118,430.85

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) 9.58%

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)	11,237,338.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,182,781.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	602,032.21
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)	498,723.00
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)	17,520,874.33
9. Carry-Forward Adjustment (Part IV, Line F)	15,669.69
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,536,544.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	68,831,663.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	63,985,366.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,634,719.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	1,729,520.40
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)	2,780,266.25
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)	2,799,436.79
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)	5,682,228.85
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)	5,069,272.12
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	22,713,550.32
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	188,226,024.65

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)

9.31%

D. Preliminary Proposed Indirect Cost Rate

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

9.32%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>17,520,874.33</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>56,283.46</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.33%) times Part III, Line B18); zero if negative	<u>15,669.69</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.33%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>15,669.69</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>15,669.69</u>

Approved indirect cost rate: 9.33%
 Highest rate used in any program: 9.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,295,052.38	307,428.38	9.33%
01	3025	1,097,547.44	102,401.17	9.33%
01	3045	11,045.46	1,030.54	9.33%
01	3310	1,332,715.68	124,342.37	9.33%
01	3315	74,375.64	6,939.25	9.33%
01	3316	7,781.40	726.00	9.33%
01	3320	35,767.36	3,337.09	9.33%
01	3345	2,015.00	188.00	9.33%
01	3385	408,424.39	38,105.99	9.33%
01	3395	13,560.47	1,265.19	9.33%
01	4035	64,594.88	6,026.70	9.33%
01	4050	89,792.20	8,377.61	9.33%
01	4123	193,743.72	18,076.28	9.33%
01	4201	32.00	2.00	6.25%
01	4203	252,758.17	23,582.33	9.33%
01	5035	571,080.93	53,281.84	9.33%
01	5310	775,175.91	72,323.91	9.33%
01	5630	220,463.21	20,569.21	9.33%
01	5640	403,707.68	37,665.93	9.33%
01	6010	145,412.97	13,567.03	9.33%
01	6230	660,717.50	61,644.94	9.33%
01	6382	468,018.18	43,666.10	9.33%
01	6387	1,014,035.91	94,492.51	9.32%
01	6500	38,022,333.78	3,547,483.67	9.33%
01	6512	654,486.90	61,063.63	9.33%
01	6680	283,789.03	26,477.52	9.33%
01	6685	2,090.35	195.03	9.33%
01	6690	360,920.59	33,673.89	9.33%
01	7338	154,455.74	14,410.72	9.33%
01	7366	817,810.30	76,301.70	9.33%
01	7810	2,073,804.42	193,485.95	9.33%
01	9010	9,829,899.66	907,075.85	9.23%
12	5035	707,345.16	65,995.30	9.33%
12	5050	4,609,394.70	430,056.53	9.33%
12	5055	66,449.95	6,199.78	9.33%
12	5061	1,744,949.08	162,659.98	9.32%
12	5062	1,750,928.79	163,361.66	9.33%
12	6040	3,373,923.39	314,787.05	9.33%
12	6041	6,054,069.07	564,844.64	9.33%
12	6042	1,101,503.21	102,770.25	9.33%
12	6045	1,811.03	168.97	9.33%
12	6126	279,135.88	26,043.38	9.33%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,873,242.83		1,252,504.73	17,125,747.56
2. State Lottery Revenue	8560	1,108,569.49		514,990.19	1,623,559.68
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	(6,237,339.20)	6,237,339.20		0.00
6. Total Available (Sum Lines A1 through A5)		10,744,473.12	6,237,339.20	1,767,494.92	18,749,307.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00		0.00
2. Classified Salaries	2000-2999	0.00	0.00		0.00
3. Employee Benefits	3000-3999	0.00	0.00		0.00
4. Books and Supplies	4000-4999	17,395.12	1,356,814.80	5,606.96	1,379,816.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(10,047.90)	4,880,524.40		4,870,476.50
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00	0.00		0.00
7. Tuition	7100-7199	41,797.05	0.00		41,797.05
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00	0.00	43,629.34	43,629.34
b. To JPAs and All Others	7213,7223, 7283,7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		49,144.27	6,237,339.20	49,236.30	6,335,719.77
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	10,695,328.85	0.00	1,718,258.62	12,413,587.47
D. COMMENTS:					

The funding for the expenditures in resource 6300 was utilized by the CTEp (ROP) districts for classroom supplies and instructional materials. The funding in resource 1100 was transferred to other resources for expenditures.

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

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

Instructional Goals Description	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	Pupil Transportation (Function 3600) PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 will be allocated based on factors input)	20,574,196.43	886,228.75	0.00	293,077.72	2,883,251.71	88,341.86	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12								
3100 Alternative Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3500 County Community Schools	5.00	1.00		1.00	4.00	1.00		
3550 Community Day Schools								
3600 Juvenile Courts								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
4900 Other Supplemental Education								
5000-5999 Special Education (allocated to 5001)								
6000 ROC/P					2.00			
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
8600 County Services to Districts								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	5.00	1.00	0.00	1.00	6.00	1.00	0.00	

Goal Instructional	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			
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	2,948,944.58	0.00	2,948,944.58	267,029.54	3,215,974.12	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3500	County Community Schools	61,074,863.40	23,764,012.57	84,838,875.97	7,682,235.17	92,521,111.14	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	8,084,699.48	0.00	8,084,699.48	732,076.68	8,816,776.16	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	47,133,207.75	961,083.90	48,094,291.65	4,354,980.60	52,449,272.25	
6000	Regional Occupational Ctr/Prg (ROCP)	2,344,751.22	0.00	2,344,751.22	212,319.29	2,557,070.51	
Other Goals							
7110	Nonagency - Educational	1,854,904.95	0.00	1,854,904.95	167,963.28	2,022,868.23	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
8600	County Services to Districts	38,781,325.62	0.00	38,781,325.62	3,511,683.30	42,293,008.92	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	2,056,732.05	2,056,732.05	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	Total County School Service and Charter Schools Funds Expenditures	162,222,697.00	24,725,096.47	186,947,793.47	16,866,558.28	231,523,455.60	

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)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
6001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	282,706.08	2,666,238.50	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,948,944.58
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	38,507,284.89	3,922,956.97	134,405.68	10,125,883.68	1,473,011.01	0.00	0.00			1,841,081.16	5,070,640.01	61,074,863.40
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	3,286,477.50	1,595,016.29	1,865,114.22	313,454.14	838,721.11	0.00	0.00			181,416.22	4,500.00	8,084,699.48
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental 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	26,033,342.21	3,424,610.23	26,92	3,143,076.28	8,460,019.80	4,670,287.94	0.00			1,039,726.04	362,118.33	47,133,207.75
6000	ROCP	2,479.07	2,319,384.24	0.00	0.00	0.00	0.00	0.00			16,263.20	6,624.71	2,344,751.22
Other Goals													
7110	Nonagency - Educational	741,965.07	990,573.34	0.00	0.00	10,169.78	0.00	0.00			76,426.55	35,770.21	1,854,904.95
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	0.00			0.00	0.00	0.00
8500	Child Care and Development Services		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8600	County Services to Districts		30,673,428.28	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Total Direct Charged Costs		68,854,254.82	45,592,207.85	1,999,146.82	13,582,414.10	12,791,649.72	4,670,287.94	0.00	0.00	5,839,734.27	258,435.05	5,479,653.26	162,222,697.00

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	21,753,502.90	2,010,509.67	0.00	23,764,012.57
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	961,083.90	0.00	961,083.90
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		21,753,502.90	2,971,593.57	0.00	24,725,096.47

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,559,040.68
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,248,484.74
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,177,494.48
5	Total Central Administration Costs in County School Service and Charter Schools Funds	18,985,019.90
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	162,222,697.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	24,725,096.47
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	186,947,793.47
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	22,713,550.32
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	22,713,550.32
D. Total Direct Charged and Allocated Costs (B3 + C5)		209,661,343.79
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		9.06%

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)	1,289,486.27				1,289,486.27
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			19,006.10		19,006.10
Other Outgo (Objects 1000-7999)				26,400,611.48	26,400,611.48
Total Other Costs	1,289,486.27	0.00	19,006.10	26,400,611.48	27,709,103.85

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: North Orange (MM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)			
	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			
F. Program Specialist/Regionalized Services for NSS Apportionment			
G. Low Incidence Apportionment			
H. Out of Home Care Apportionment			
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
			0.00%
J. Adjustment for NSS with Declining Enrollment			
			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)			
	0.00	0.00	0.00%
L. Mental Health Apportionment			
			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			
			0.00%
N. Federal IDEA - Section 619 Preschool			
			0.00%
O. Other Federal Discretionary Grants			
			0.00%
P. Other Adjustments			
			0.00%
Q. Total SELPA Revenues (Sum lines K through P)			
	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Orange County Department of Education (MM00)			
			0.00%
Buena Park Elementary (MM21)			
			0.00%
Fullerton Elementary (MM22)			
			0.00%
La Habra City Elementary (MM23)			
			0.00%
Fullerton Joint Union High (MM24)			
			0.00%
Lowell Joint Elementary (MM25)			
			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)			
	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 30-10306-0000000 Orange County Department of Education		
Selected SELPA: MM		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
MB	South Orange	
MM	North Orange	

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

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(205,522.26)	0.00	(2,118,461.63)				
Other Sources/Uses Detail					0.00	298,295.20		
Fund Reconciliation							3,337,798.65	14,145,690.56
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							12,665,022.11	1,310,230.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	205,522.26	0.00	2,118,461.63	0.00				
Other Sources/Uses Detail					275,865.22	0.00		
Fund Reconciliation							322,748.43	2,214,146.19
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,022,520.00	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
16 FOREST RESERVE FUND								
Expenditure Detail								
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	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					27,111.26	4,681.28		
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	800,000.00		
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					800,000.00	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 Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							321,977.56	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	205,522.26	(205,522.26)	2,118,461.63	(2,118,461.63)	1,102,976.48	1,102,976.48	17,670,066.75	17,670,066.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,092,406.86	248,580.01	199,095.73	389,973.78	5,763.83	9,529,454.70	4,825,025.93		16,290,300.84
2000-2999	Classified Salaries	642,225.02	0.00	162,045.31	112,609.21	31,811.89	10,244,759.86	1,125,135.16		12,318,586.45
3000-3999	Employee Benefits	692,360.93	121,651.26	124,420.51	221,175.89	17,029.04	8,777,321.18	2,437,283.68		12,391,242.49
4000-4999	Books and Supplies	13,875.84	2,140.75	41,444.90	20,985.73	0.00	607,331.16	29,063.80		714,822.18
5000-5999	Services and Other Operating Expenditures	115,099.24	49,328.94	65,601.23	170,873.84	2,015.00	5,467,613.54	309,904.25		6,171,436.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,555,967.89	421,700.96	592,607.68	915,598.45	56,619.76	34,626,480.44	8,717,412.82	0.00	47,886,388.00
7310	Transfers of Indirect Costs	236,721.18	63,794.47	0.00	153,690.05	5,042.65	2,692,289.65	794,532.03		3,946,010.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	961,083.91	0.00	0.00	0.00	0.00	0.00	0.00		961,083.91
	Total Indirect Costs and PCR Allocations	1,197,805.09	63,794.47	0.00	153,690.05	5,042.65	2,692,289.65	794,532.03		4,907,093.94
	TOTAL COSTS	3,753,772.98	485,495.43	592,607.68	1,069,228.50	61,662.41	37,318,770.09	9,511,944.85	0.00	52,793,481.94
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	46,200.86	0.00	0.00	5,763.83	0.00	0.00		51,964.69
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	31,811.89	896,688.33	472,207.52		1,400,707.74
3000-3999	Employee Benefits	0.00	15,709.03	0.00	0.00	16,472.04	422,207.30	246,952.16		701,340.53
4000-4999	Books and Supplies	0.00	0.00	0.00	14,647.12	0.00	352,854.49	0.00		367,501.61
5000-5999	Services and Other Operating Expenditures	13,560.47	1,966.75	0.00	7,348.54	2,015.00	98,693.81	0.00		123,584.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,560.47	63,876.64	0.00	21,995.66	56,062.76	1,770,443.93	719,159.68	0.00	2,645,099.14
7310	Transfers of Indirect Costs	1,453.19	5,959.69	0.00	72,323.91	5,042.65	94,910.70	67,097.60		246,787.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,453.19	5,959.69	0.00	72,323.91	5,042.65	94,910.70	67,097.60		246,787.74
	TOTAL BEFORE OBJECT 8980	15,013.66	69,836.33	0.00	94,319.57	61,105.41	1,865,354.63	786,257.28	0.00	2,891,886.88
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									355,475.60
										2,536,411.28

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,092,406.86	202,379.15	199,095.73	389,973.78	0.00	9,529,454.70	4,825,025.93		16,238,336.15
2000-2999	Classified Salaries	642,225.02	0.00	162,045.31	112,609.21	0.00	9,348,071.53	662,927.64		10,917,878.71
3000-3999	Employee Benefits	692,360.93	105,942.23	124,420.51	221,175.89	557.00	8,355,113.88	2,190,331.52		11,689,901.96
4000-4999	Books and Supplies	13,875.84	2,140.75	41,444.90	6,318.61	0.00	254,476.87	29,069.80		347,320.57
5000-5999	Services and Other Operating Expenditures	101,538.77	47,362.19	65,601.23	163,625.30	0.00	5,368,919.73	300,904.25		6,047,851.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,542,407.42	357,824.32	592,607.68	893,602.79	557.00	32,856,036.51	7,998,253.14	0.00	45,241,288.86
7310	Transfers of Indirect Costs	295,267.99	57,834.78	0.00	81,306.14	0.00	2,597,378.95	727,434.43		3,699,222.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	961,083.91								961,083.91
	Total Indirect Costs and PCR Allocations	1,196,351.90	57,834.78	0.00	81,306.14	0.00	2,597,378.95	727,434.43	0.00	4,660,306.20
	TOTAL BEFORE OBJECT 8980	3,738,759.32	415,659.10	592,607.68	974,908.93	557.00	35,453,415.46	8,725,687.57	0.00	49,901,595.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									355,475.60
	TOTAL COSTS									50,257,070.66
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	177,876.08	0.00	0.00	232,578.39	0.00	6,298.74	0.00		416,753.21
2000-2999	Classified Salaries	64,136.32	0.00	0.00	80,291.94	0.00	144,873.86	0.00		289,302.12
3000-3999	Employee Benefits	82,007.77	0.00	0.00	137,058.95	0.00	55,717.00	0.00		274,783.72
4000-4999	Books and Supplies	114.86	0.00	0.00	3,268.06	0.00	2,221.53	0.00		5,604.45
5000-5999	Services and Other Operating Expenditures	834.07	252.00	0.00	9,827.06	0.00	4,451,974.52	0.00		4,462,887.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	324,969.10	252.00	0.00	463,024.40	0.00	4,661,085.65	0.00	0.00	5,449,331.15
7310	Transfers of Indirect Costs	62.32	23.50	0.00	43,200.15	0.00	9,283.03	0.00		52,569.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	62.32	23.50	0.00	43,200.15	0.00	9,283.03	0.00	0.00	52,569.00
	TOTAL BEFORE OBJECT 8980	325,031.42	275.50	0.00	506,224.55	0.00	4,670,368.68	0.00	0.00	5,501,900.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									355,475.60
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,029,433.39
	TOTAL COSTS									6,886,809.14

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	50,128,750.62	6,888,219.22
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

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

5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	50,128,750.62	6,888,219.22
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>772.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	772.00	

SELPA: North Orange (MM)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Orange (MM)

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

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

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

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

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

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

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

SELPA: North Orange (MM)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	52,793,481.94		
b. Less: Expenditures paid from federal sources	2,536,411.28		
c. Expenditures paid from state and local sources	50,257,070.66	50,128,750.62	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		50,128,750.62	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	50,257,070.66	50,128,750.62	128,320.04

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	52,793,481.94		
b. Less: Expenditures paid from federal sources	2,536,411.28		
c. Expenditures paid from state and local sources	50,257,070.66	5,012,850.62	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,012,850.62	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	50,257,070.66	5,012,850.62	45,244,220.04
d. Special education unduplicated pupil count	712	772	
e. Per capita state and local expenditures (A2c/A2d)	70,585.77	6,493.33	64,092.44

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

SELPA: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,886,809.14	6,888,219.22	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>6,888,219.22</u>	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,886,809.14</u>	<u>6,888,219.22</u>	<u>(1,410.08)</u>

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	6,886,809.14	6,888,219.22	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>6,888,219.22</u>	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,886,809.14</u>	<u>6,888,219.22</u>	<u>(1,410.08)</u>
b. Special education unduplicated pupil count	<u>712</u>	<u>772</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,672.48</u>	<u>8,922.56</u>	<u>749.92</u>

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

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SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries	16,290,300.84	3,989,861.74	9,941,871.83	3,810,066.36	6,643,327.29	2,203,299.48
2000-2999	Classified Salaries	12,318,586.45	1,184,086.48	4,906,643.07	1,931,932.94	4,352,598.97	870,145.18
3000-3999	Employee Benefits	12,391,242.49	2,039,179.40	6,220,095.92	1,855,683.67	5,499,276.13	1,022,869.46
4000-4999	Books and Supplies	714,822.18	45,885.15	223,478.53	43,700.58	240,441.95	55,316.33
5000-5999	Services and Other Operating Expenditures	6,171,436.04	860,849.52	3,401,333.84	433,187.21	1,712,704.66	607,183.67
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	16,866.00	40,657.06	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	47,886,388.00	8,119,862.29	24,693,423.19	7,891,436.76	18,489,006.06	4,758,814.12
7310	Transfers of Indirect Costs	3,946,010.03	0.00	117,833.12	183,858.43	644,889.21	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	961,083.91	1,075,250.94	4,296,807.19	780,158.66	4,237,700.11	943,423.29
	Total Indirect Costs and PCR Allocations	4,907,093.94	1,075,250.94	4,414,640.31	964,017.09	4,882,589.32	943,423.29
	TOTAL COSTS	52,793,481.94	9,195,113.23	29,108,063.50	8,855,453.85	23,371,595.38	5,702,237.41
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries	16,238,336.15	3,881,956.44	9,779,509.09	3,794,128.92	6,627,846.84	2,128,621.91
2000-2999	Classified Salaries	10,917,878.71	615,810.26	3,438,208.27	1,067,822.36	3,768,552.71	341,109.44
3000-3999	Employee Benefits	11,689,901.96	1,686,848.54	5,397,289.01	1,531,532.03	5,139,966.21	828,634.47
4000-4999	Books and Supplies	347,320.57	45,885.15	181,642.89	42,632.67	232,808.37	30,850.91
5000-5999	Services and Other Operating Expenditures	6,047,851.47	1,002,404.44	3,226,126.63	433,150.01	889,820.83	571,814.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	16,866.00	40,657.06	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	45,241,288.86	7,232,904.83	22,022,775.89	6,886,131.99	16,699,652.02	3,901,031.66
7310	Transfers of Indirect Costs	3,699,222.29	0.00	0.00	159,172.73	644,889.21	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	961,083.91	1,075,250.94	4,296,807.19	780,158.66	4,237,700.11	943,423.29
	Total Indirect Costs and PCR Allocations	4,660,306.20	1,075,250.94	4,296,807.19	939,331.39	4,882,589.32	943,423.29
8980	TOTAL BEFORE OBJECT 8980	49,901,595.06	8,308,155.77	26,319,583.08	7,825,463.38	21,582,241.34	4,844,454.95
	Contributions from Unrestricted Revenues to Federal Resources	355,475.60	659.04	0.00	(103,414.14)	0.00	100,333.05
	TOTAL COSTS	50,257,070.66	8,308,814.81	26,319,583.08	7,722,049.24	21,582,241.34	4,944,788.00

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		42,878,727.54
2000-2999	Classified Salaries		25,563,993.09
3000-3999	Employee Benefits		28,828,347.07
4000-4999	Books and Supplies		1,323,644.72
5000-5999	Services and Other Operating Expenditures		13,186,694.94
6000-6999	Capital Outlay		0.00
7130	State Special Schools		57,523.06
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	111,838,930.42
7310	Transfers of Indirect Costs		4,892,590.79
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		12,294,424.10
	Total Indirect Costs and PCR Allocations	0.00	17,187,014.89
	TOTAL COSTS	0.00	129,025,945.31
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		42,450,399.35
2000-2999	Classified Salaries		20,149,381.75
3000-3999	Employee Benefits		26,274,172.22
4000-4999	Books and Supplies		881,140.56
5000-5999	Services and Other Operating Expenditures		12,171,168.31
6000-6999	Capital Outlay		0.00
7130	State Special Schools		57,523.06
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	101,983,785.25
7310	Transfers of Indirect Costs		4,503,284.23
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		12,294,424.10
	Total Indirect Costs and PCR Allocations	0.00	16,797,708.33
	TOTAL BEFORE OBJECT 8980	0.00	118,781,493.58
8980	Contributions from Unrestricted Revenues to Federal Resources		353,053.55
	TOTAL COSTS	0.00	119,134,547.13

SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries	416,753.21	0.00	0.00	287,549.50	0.00	0.00
2000-2999	Classified Salaries	289,302.12	133,998.69	61,560.00	344,778.61	1,379,131.49	191,303.11
3000-3999	Employee Benefits	274,783.72	80,771.83	3,480.10	86,868.07	695,639.26	16,149.88
4000-4999	Books and Supplies	5,604.45	0.00	0.00	0.00	153,488.69	96,292.62
5000-5999	Services and Other Operating Expenditures	4,462,887.65	0.00	1,973,930.97	112,303.02	84,264.17	0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	340,681.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	5,449,331.15	214,770.52	2,038,971.07	831,499.20	2,312,523.61	644,427.45
7310	Transfers of Indirect Costs	52,569.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	52,569.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,501,900.15	214,770.52	2,038,971.07	831,499.20	2,312,523.61	644,427.45
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		659.04	0.00	(103,414.14)	0.00	100,333.05
8980	Contributions from Unrestricted Revenues to State Resources	355,475.60	5,565,157.01	11,803,542.35	4,380,030.01	4,162,139.40	1,587,762.83
	TOTAL COSTS	6,886,809.14	5,780,586.57	13,842,513.42	5,108,115.07	6,474,663.01	2,332,523.33
	UNDUPLICATED PUPIL COUNT	712	537	1,476	610	1,182	417

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

SELPA: North Orange (MIM)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		704,302.71
2000-2999	Classified Salaries		2,400,074.02
3000-3999	Employee Benefits		1,157,692.86
4000-4999	Books and Supplies		255,385.76
5000-5999	Services and Other Operating Expenditures		6,633,385.81
6000-6999	Capital Outlay		340,681.84
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	11,491,523.00
7310	Transfers of Indirect Costs		52,569.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	52,569.00
	TOTAL BEFORE OBJECT 8980	0.00	11,544,092.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		
8980	Contributions from Unrestricted Revenues to State Resources		353,053.55
	TOTAL COSTS		28,528,064.99
	UNDUPLICATED PUPIL COUNT	0.00	40,425,210.54
			4,934

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,128,771.00	225,465.00	205,822.00	472,996.00	0.00	9,810,069.00	4,782,326.00		16,625,449.00
2000-2999	Classified Salaries	576,264.00	0.00	207,569.00	111,393.00	34,656.00	10,858,348.00	1,145,672.00		12,933,902.00
3000-3999	Employee Benefits	690,049.00	108,043.00	160,736.00	247,411.00	16,520.00	9,232,748.00	2,394,659.00		12,850,166.00
4000-4999	Books and Supplies	16,900.00	8,618.00	64,226.00	41,418.00	0.00	1,743,756.00	32,875.00		1,907,793.00
5000-5999	Services and Other Operating Expenditures	267,080.00	47,874.00	113,300.00	181,255.00	2,015.00	5,888,241.00	325,725.00		6,825,490.00
6000-6999	Capital Outlay	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,679,064.00	390,000.00	761,653.00	1,054,473.00	53,191.00	37,533,162.00	8,681,257.00	0.00	51,152,800.00
7310	Transfers of Indirect Costs	274,826.00	77,724.00	0.00	176,845.00	4,779.00	2,880,592.00	808,961.00		4,223,727.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	274,826.00	77,724.00	0.00	176,845.00	4,779.00	2,880,592.00	808,961.00	0.00	4,223,727.00
	TOTAL COSTS	2,953,890.00	467,724.00	761,653.00	1,231,318.00	57,970.00	40,413,754.00	9,490,218.00	0.00	55,376,527.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,128,771.00	198,567.00	205,822.00	472,996.00	0.00	9,747,500.00	4,782,326.00		16,535,982.00
2000-2999	Classified Salaries	576,264.00	0.00	207,569.00	111,393.00	0.00	9,833,772.00	671,299.00		11,400,297.00
3000-3999	Employee Benefits	690,049.00	98,311.00	160,736.00	247,411.00	0.00	8,699,391.00	2,132,273.00		12,028,171.00
4000-4999	Books and Supplies	16,300.00	8,418.00	64,226.00	17,558.00	0.00	1,336,558.00	32,875.00		1,475,935.00
5000-5999	Services and Other Operating Expenditures	251,857.00	45,905.00	113,300.00	173,351.00	0.00	5,777,067.00	325,725.00		6,687,205.00
6000-6999	Capital Outlay	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,663,241.00	351,201.00	761,653.00	1,022,709.00	0.00	35,394,288.00	7,944,498.00	0.00	48,137,590.00
7310	Transfers of Indirect Costs	273,160.00	74,100.00	0.00	95,521.00	0.00	2,759,518.00	740,148.00		3,942,447.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	273,160.00	74,100.00	0.00	95,521.00	0.00	2,759,518.00	740,148.00	0.00	3,942,447.00
	TOTAL BEFORE OBJECT 8980	2,936,401.00	425,301.00	761,653.00	1,118,230.00	0.00	38,153,806.00	8,684,646.00	0.00	52,080,037.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									436,572.00
										52,516,609.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	190,636.00	0.00	0.00	260,153.00	0.00	6,175.00	0.00		456,964.00
2000-2999	Classified Salaries	62,876.00	0.00	0.00	79,854.00	0.00	142,272.00	0.00		285,002.00
3000-3999	Employee Benefits	93,296.00	0.00	0.00	153,549.00	0.00	59,913.00	0.00		306,758.00
4000-4999	Books and Supplies	1,000.00	0.00	0.00	12,997.00	0.00	5,543.00	0.00		19,540.00
5000-5999	Services and Other Operating Expenditures	40,283.00	0.00	0.00	10,015.00	0.00	4,419,048.00	0.00		4,469,346.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	388,091.00	0.00	0.00	516,568.00	0.00	4,632,951.00	0.00	0.00	5,537,610.00
7310	Transfers of Indirect Costs	420.00	0.00	0.00	48,248.00	0.00	9,868.00	0.00		58,536.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	420.00	0.00	0.00	48,248.00	0.00	9,868.00	0.00	0.00	58,536.00
	TOTAL BEFORE OBJECT 8980	388,511.00	0.00	0.00	564,816.00	0.00	4,642,819.00	0.00	0.00	5,596,146.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									436,572.00
	TOTAL COSTS									1,411,478.00
										7,444,196.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,092,406.86	248,580.01	199,095.73	389,973.78	5,763.83	9,529,454.70	4,825,025.93		16,290,300.84
2000-2999	Classified Salaries	642,225.02	0.00	162,045.31	112,609.21	31,811.89	10,244,759.86	1,125,135.16		12,318,586.45
3000-3999	Employee Benefits	692,360.83	121,651.26	124,420.51	221,175.89	17,029.04	8,777,321.18	2,437,283.68		12,391,242.49
4000-4999	Books and Supplies	13,875.84	2,140.75	41,444.90	20,965.73	0.00	607,331.16	29,063.80		714,822.18
5000-5999	Services and Other Operating Expenditures	115,099.24	49,328.94	65,601.23	170,873.84	2,015.00	5,467,613.54	300,904.25		6,171,436.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	236,721.18	63,794.47	0.00	153,630.05	5,042.65	2,692,289.65	794,532.03		3,946,010.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)		2,792,689.07	485,495.43	592,607.68	1,069,228.50	61,662.41	37,318,770.09	9,511,944.95	0.00	51,832,398.03
1000-1999	Certificated Salaries	0.00	46,200.86	0.00	0.00	5,763.83	0.00	0.00		51,964.69
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	31,811.89	896,888.33	472,207.52		1,400,707.74
3000-3999	Employee Benefits	0.00	15,709.03	0.00	0.00	16,472.04	422,207.30	246,952.16		701,340.53
4000-4999	Books and Supplies	0.00	0.00	0.00	14,647.12	0.00	352,854.49	0.00		367,501.61
5000-5999	Services and Other Operating Expenditures	13,560.47	1,966.75	0.00	7,348.54	2,015.00	98,693.81	0.00		123,584.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	1,453.19	5,959.69	0.00	72,323.91	5,042.65	94,910.70	67,097.60		246,787.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	15,013.66	69,836.33	0.00	94,319.57	61,105.41	1,865,354.63	786,257.28	0.00	2,891,886.88
TOTAL COSTS										
										355,475.60
										2,536,411.28

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,092,406.86	202,379.15	199,095.73	389,973.78	0.00	9,529,454.70	4,825,025.93		16,238,336.15
2000-2999	Classified Salaries	642,225.02	0.00	162,045.31	112,609.21	0.00	9,348,071.53	652,927.64		10,917,878.71
3000-3999	Employee Benefits	692,360.93	105,942.23	124,420.51	221,175.89	557.00	8,355,113.88	2,190,331.52		11,689,901.96
4000-4999	Books and Supplies	13,875.84	2,140.75	41,444.90	6,318.61	0.00	254,476.67	29,063.80		347,320.57
5000-5999	Services and Other Operating Expenditures	101,538.77	47,362.19	65,601.23	163,523.30	0.00	5,368,919.73	300,904.25		6,047,851.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	235,267.99	57,834.78	0.00	81,306.14	0.00	2,597,378.95	727,434.43		3,699,222.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	961,083.91	57,834.78	0.00	81,306.14	0.00	2,597,378.95	727,434.43		961,083.91
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	2,777,675.41	415,859.10	592,607.68	974,908.93	557.00	35,453,415.46	8,725,687.57	0.00	48,940,511.15
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	177,876.08	0.00	0.00	232,578.39	0.00	6,298.74	0.00		416,753.21
2000-2999	Classified Salaries	64,136.32	0.00	0.00	80,291.94	0.00	144,873.86	0.00		289,302.12
3000-3999	Employee Benefits	82,007.77	0.00	0.00	137,058.95	0.00	55,717.00	0.00		274,783.72
4000-4999	Books and Supplies	114.86	0.00	0.00	3,268.06	0.00	2,221.53	0.00		5,604.45
5000-5999	Services and Other Operating Expenditures	834.07	252.00	0.00	9,827.06	0.00	4,451,974.52	0.00		4,462,887.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	62.32	23.50	0.00	43,200.15	0.00	9,283.03	0.00		52,569.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	325,031.42	275.50	0.00	506,224.55	0.00	4,661,085.65	0.00	0.00	5,501,900.15
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									355,475.60
TOTAL COSTS										
										1,029,433.39
										6,866,809.14

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

SELPA: North Orange (MM)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Orange (MM)

SECTION 2

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

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

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

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

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

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

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

SELPA: North Orange (MM)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	55,376,527.00		
b. Less: Expenditures paid from federal sources	2,859,918.00		
c. Expenditures paid from state and local sources	52,516,609.00	51,461,959.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		51,461,959.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	52,516,609.00	51,461,959.00	1,054,650.00

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

	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	55,376,527.00		
b. Less: Expenditures paid from federal sources	2,859,918		
c. Expenditures paid from state and local sources	52,516,609.00	51,461,959.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		51,461,959.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	52,516,609.00	51,461,959.00	
d. Special education unduplicated pupil count	712	772	
e. Per capita state and local expenditures (A2c/A2d)	73,759.28	66,660.57	7,098.71

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

SELPA: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,444,196.00	6,944,161.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		6,944,161.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,444,196.00	6,944,161.00	500,035.00

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

	Budget FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	7,444,196.00	6,944,161.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		6,944,161.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,444,196.00	6,944,161.00	500,035.00
b. Special education unduplicated pupil count	712	772	
c. Per capita local expenditures (B2a/B2b)	10,455.33	8,995.03	1,460.30

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

Patty Banuelos
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Title

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SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries	16,625,449.00	4,426,598.00	10,543,006.00	3,795,484.00	6,545,021.00	2,138,525.00
2000-2999	Classified Salaries	12,933,902.00	1,101,051.00	5,301,271.00	1,853,982.00	4,283,417.00	1,083,790.00
3000-3999	Employee Benefits	12,850,166.00	2,366,859.00	6,139,002.00	1,504,186.00	5,503,173.00	1,148,468.00
4000-4999	Books and Supplies	1,907,793.00	105,974.00	(113,228.00)	39,569.00	318,290.00	60,430.00
5000-5999	Services and Other Operating Expenditures	6,825,490.00	1,061,750.00	2,853,750.00	600,380.00	2,822,154.00	693,296.00
6000-6999	Capital Outlay	10,000.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	40,000.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	51,152,800.00	9,062,232.00	24,723,801.00	7,793,581.00	19,512,055.00	5,124,509.00
7310	Transfers of Indirect Costs	4,223,727.00	0.00	108,083.00	168,878.00	317,764.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	4,223,727.00	0.00	108,083.00	168,878.00	317,764.00	0.00
	TOTAL COSTS	55,376,527.00	9,062,232.00	24,831,884.00	7,962,459.00	19,829,819.00	5,124,509.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries	16,535,982.00	4,323,411.00	10,408,220.00	3,659,555.00	6,545,021.00	2,067,280.00
2000-2999	Classified Salaries	11,400,297.00	552,632.00	3,838,615.00	1,123,124.00	3,695,650.00	523,343.00
3000-3999	Employee Benefits	12,028,171.00	2,004,120.00	5,250,416.00	1,365,822.00	5,143,170.00	928,285.00
4000-4999	Books and Supplies	1,475,935.00	66,610.00	(186,753.00)	38,899.00	265,280.00	35,430.00
5000-5999	Services and Other Operating Expenditures	6,687,205.00	1,061,750.00	2,809,940.00	600,380.00	1,969,976.00	680,756.00
6000-6999	Capital Outlay	10,000.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	40,000.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	48,137,590.00	8,008,523.00	22,120,438.00	6,787,780.00	17,659,097.00	4,235,074.00
7310	Transfers of Indirect Costs	3,942,447.00	0.00	0.00	145,000.00	247,066.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	3,942,447.00	0.00	0.00	145,000.00	247,066.00	0.00
	TOTAL BEFORE OBJECT 8980	52,080,037.00	8,008,523.00	22,120,438.00	6,932,780.00	17,906,163.00	4,235,074.00
8980	Contributions from Unrestricted Revenues to Federal Resources	436,572.00	175,180.00	0.00	(166,512.00)	0.00	155,618.00
	TOTAL COSTS	52,516,609.00	8,183,703.00	22,120,438.00	6,766,268.00	17,906,163.00	4,390,692.00

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		44,074,083.00
2000-2999	Classified Salaries		26,557,393.00
3000-3999	Employee Benefits		29,511,854.00
4000-4999	Books and Supplies		2,318,828.00
5000-5999	Services and Other Operating Expenditures		14,856,820.00
6000-6999	Capital Outlay		10,000.00
7130	State Special Schools		40,000.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	117,368,978.00
7310	Transfers of Indirect Costs		4,818,452.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	4,818,452.00
	TOTAL COSTS	0.00	122,187,430.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		43,539,469.00
2000-2999	Classified Salaries		21,133,661.00
3000-3999	Employee Benefits		26,719,964.00
4000-4999	Books and Supplies		1,695,401.00
5000-5999	Services and Other Operating Expenditures		13,810,007.00
6000-6999	Capital Outlay		10,000.00
7130	State Special Schools		40,000.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	106,948,502.00
7310	Transfers of Indirect Costs		4,334,513.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	4,334,513.00
	TOTAL BEFORE OBJECT 8980	0.00	111,283,015.00
8980	Contributions from Unrestricted Revenues to Federal Resources		600,858.00
	TOTAL COSTS	0.00	111,883,873.00

SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
BUDGET - Local Sources							
1000-1999	Certificated Salaries	456,964.00	0.00	0.00	(110,475.00)	0.00	185,904.00
2000-2999	Classified Salaries	285,002.00	123,394.00	0.00	11,734.00	1,408,142.00	26,433.00
3000-3999	Employee Benefits	306,758.00	84,981.00	0.00	(28,300.00)	708,309.00	88,937.00
4000-4999	Books and Supplies	19,540.00	0.00	0.00	0.00	184,000.00	0.00
5000-5999	Services and Other Operating Expenditures	4,469,346.00	0.00	1,729,740.00	7,280.00	136,500.00	290,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	5,597,610.00	208,375.00	1,729,740.00	(119,761.00)	2,436,951.00	591,274.00
7310	Transfers of Indirect Costs	58,536.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	58,536.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,596,146.00	208,375.00	1,729,740.00	(119,761.00)	2,436,951.00	591,274.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources	436,572.00	175,180.00	0.00	(166,512.00)	0.00	155,618.00
	TOTAL COSTS	1,411,478.00	6,563,171.00	13,178,191.00	5,421,716.00	6,947,314.00	1,904,708.00
	UNDUPLICATED PUPIL COUNT	712	527	1,476	610	1,182	417

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

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources			
1000-1999	Certificated Salaries		532,393.00
2000-2999	Classified Salaries		1,854,705.00
3000-3999	Employee Benefits		1,160,685.00
4000-4999	Books and Supplies		203,540.00
5000-5999	Services and Other Operating Expenditures		6,632,866.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	10,384,189.00
7310	Transfers of Indirect Costs		58,536.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	58,536.00
	TOTAL BEFORE OBJECT 8980	0.00	10,442,725.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		600,858.00
8980	Contributions from Unrestricted Revenues to State Resources		35,426,578.00
	TOTAL COSTS	0.00	46,470,161.00
	UNDULICATED PUPIL COUNT		4,924

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