

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2018-19 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: Mary Anderson
County Superintendent/Designee
(Original signature required)

Date: 10/2/19

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

For County Office of Education:

Niti Sharma

Name

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	\$0.00 \$302,533,199.61 \$179,299,812.60
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	10.15%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	72,697,388.19	80,531,833.34	153,229,221.53	73,005,128.00	80,354,817.00	153,359,945.00	0.1%
2) Federal Revenue		8100-8299	1,375,456.13	44,532,750.29	45,908,206.42	590,030.00	44,193,043.00	44,783,073.00	-2.5%
3) Other State Revenue		8300-8599	1,058,693.12	21,665,092.07	22,723,785.19	693,320.00	12,828,205.00	13,521,525.00	-40.5%
4) Other Local Revenue		8600-8799	10,339,295.91	34,249,880.51	44,589,176.42	8,694,208.00	33,671,300.00	42,365,508.00	-5.0%
5) TOTAL, REVENUES			85,470,833.35	180,979,556.21	266,450,389.56	82,982,686.00	171,047,365.00	254,030,051.00	-4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,413,904.05	42,506,854.15	51,920,758.20	11,659,971.00	44,574,073.00	56,234,044.00	8.3%
2) Classified Salaries		2000-2999	23,853,907.88	38,144,087.45	61,997,995.33	26,408,859.00	38,514,690.00	64,923,549.00	4.7%
3) Employee Benefits		3000-3999	12,862,510.98	47,421,469.88	60,283,980.86	15,823,330.00	43,781,301.00	59,604,631.00	-1.1%
4) Books and Supplies		4000-4999	919,806.17	3,378,676.66	4,298,482.83	2,351,889.00	3,457,393.00	5,809,282.00	35.1%
5) Services and Other Operating Expenditures		5000-5999	7,299,927.75	26,199,165.44	33,499,093.19	9,839,290.00	26,920,526.00	36,759,816.00	9.7%
6) Capital Outlay		6000-6999	1,512,904.11	4,877,785.39	6,390,689.50	3,380,218.00	7,400,444.00	10,780,662.00	68.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,723,648.00	6,618,597.78	37,342,245.78	30,286,536.00	1,997,921.00	32,284,457.00	-13.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,653,320.09)	12,269,179.37	(384,140.72)	(13,032,377.00)	12,557,623.00	(474,754.00)	23.6%
9) TOTAL, EXPENDITURES			73,933,288.85	181,415,816.12	255,349,104.97	86,717,716.00	179,203,971.00	265,921,687.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,537,544.50	(436,259.91)	11,101,284.59	(3,735,030.00)	(8,156,606.00)	(11,891,636.00)	-207.1%
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	981,959.90	0.00	981,959.90	987,750.00	0.00	987,750.00	0.6%
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	(314,497.18)	314,497.18	0.00	(675,256.00)	675,256.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,296,457.08)	314,497.18	(981,959.90)	(1,663,006.00)	675,256.00	(987,750.00)	0.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,241,087.42	(121,762.73)	10,119,324.69	(5,398,036.00)	(7,481,350.00)	(12,879,386.00)	-227.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			68,712,862.91	27,502,093.25	96,214,956.16	53,728,856.33	27,380,330.52	81,109,186.85	-15.7%
b) Audit Adjustments			(25,225,094.00)	0.00	(25,225,094.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			43,487,768.91	27,502,093.25	70,989,862.16	53,728,856.33	27,380,330.52	81,109,186.85	14.3%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,487,768.91	27,502,093.25	70,989,862.16	53,728,856.33	27,380,330.52	81,109,186.85	14.3%
2) Ending Balance, June 30 (E + F1e)			53,728,856.33	27,380,330.52	81,109,186.85	48,330,820.33	19,898,980.52	68,229,800.85	-15.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items			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			0.00	27,380,330.52	27,380,330.52	0.00	19,898,980.52	19,898,980.52	-27.3%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			28,523,976.22	0.00	28,523,976.22	26,737,844.65	0.00	26,737,844.65	-6.3%
Board Designation (Legal)			176,000.00		176,000.00				
Deferred Maintenance (FMP)			3,601,403.38		3,601,403.38				
Facilities			6,392,032.53		6,392,032.53				
Technology & Data Services			8,983,031.58		8,983,031.58				
Leave Liabilities			4,315,435.60		4,315,435.60				
RRMA Contingency			1,498,304.97		1,498,304.97				
Carryover unspent funds*			3,557,768.16		3,557,768.16				
Board Designation (legal)						176,000.00		176,000.00	
Deferred Maintenance (FMP)						3,601,403.38		3,601,403.38	
Facilities						6,392,032.53		6,392,032.53	
Technology and Data Services						8,983,031.58		8,983,031.58	
Leave Liabilities						3,027,609.00		3,027,609.00	
RRMA Contingency						1,000,000.00		1,000,000.00	
Carryover of Unspent Funds						3,557,768.16		3,557,768.16	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties			10,253,242.59	0.00	10,253,242.59	10,676,377.00	0.00	10,676,377.00	4.1%
Unassigned/Unappropriated Amount			14,926,637.52	0.00	14,926,637.52	10,916,598.68	0.00	10,916,598.68	-26.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	88,429,581.93	22,934,898.09	111,364,480.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(1,045.26)	0.00	(1,045.26)				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,505,498.04	2,515,086.12	5,020,584.16				
4) Due from Grantor Government		9290	84,380.40	12,588,648.12	12,673,028.52				
5) Due from Other Funds		9310	93,371.40	2,866,010.63	2,959,382.03				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			91,136,786.51	40,904,642.96	132,041,429.47				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,016,846.31	8,329,342.72	10,346,189.03				
2) Due to Grantor Governments		9590	30,723,648.00	357,691.07	31,081,339.07				
3) Due to Other Funds		9610	4,667,435.87	18,479.65	4,685,915.52				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,818,799.00	4,818,799.00				
6) TOTAL, LIABILITIES			37,407,930.18	13,524,312.44	50,932,242.62				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			53,728,856.33	27,380,330.52	81,109,186.85				

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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 SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,959,349.00	0.00	7,959,349.00	8,710,645.00	0.00	8,710,645.00	9.4%
Education Protection Account State Aid - Current Year		8012	92,180.00	0.00	92,180.00	101,600.00	0.00	101,600.00	10.2%
State Aid - Prior Years		8019	5,320.00	0.00	5,320.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	650,717.02	0.00	650,717.02	680,166.00	0.00	680,166.00	4.5%
Timber Yield Tax		8022	240.89	0.00	240.89	231.00	0.00	231.00	-4.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	140,735,070.68	0.00	140,735,070.68	147,243,451.00	0.00	147,243,451.00	4.6%
Unsecured Roll Taxes		8042	10,902,402.71	0.00	10,902,402.71	10,341,450.00	0.00	10,341,450.00	-5.1%
Prior Years' Taxes		8043	880.39	0.00	880.39	258.00	0.00	258.00	-70.7%
Supplemental Taxes		8044	5,706,107.48	0.00	5,706,107.48	4,170,600.00	0.00	4,170,600.00	-26.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,337,325.43	0.00	10,337,325.43	4,735,668.00	0.00	4,735,668.00	-54.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	4,137.46	0.00	4,137.46	0.00	0.00	0.00	-100.0%
Other In-Lieu Taxes		8082	53.73	0.00	53.73	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(2,095.60)	0.00	(2,095.60)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			176,391,689.19	0.00	176,391,689.19	175,984,069.00	0.00	175,984,069.00	-0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	916,039.00	0.00	916,039.00	908,653.00	0.00	908,653.00	-0.8%
Property Taxes Transfers		8097	(104,610,340.00)	80,531,833.34	(24,078,506.66)	(103,887,594.00)	80,354,817.00	(23,532,777.00)	-2.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			72,697,388.19	80,531,833.34	153,229,221.53	73,005,128.00	80,354,817.00	153,359,945.00	0.1%
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	2,617,123.00	2,617,123.00	0.00	2,667,375.00	2,667,375.00	1.9%
Special Education Discretionary Grants		8182	0.00	1,513,193.73	1,513,193.73	0.00	990,346.00	990,346.00	-34.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	261,537.00	261,537.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	60,230.50	60,230.50	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		1,267,026.87	1,267,026.87		1,514,655.00	1,514,655.00	19.5%
Title I, Part D, Local Delinquent Programs	3025	8290		734,876.91	734,876.91		567,003.00	567,003.00	-22.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		39,415.65	39,415.65		33,038.00	33,038.00	-16.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		43,252.50	43,252.50		58,142.00	58,142.00	34.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		9,026,580.04	9,026,580.04		9,414,401.00	9,414,401.00	4.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,375,456.13	29,231,051.09	30,606,507.22	590,030.00	28,686,546.00	29,276,576.00	-4.3%
TOTAL, FEDERAL REVENUE			1,375,456.13	44,532,750.29	45,908,206.42	590,030.00	44,193,043.00	44,783,073.00	-2.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,295,576.40	2,295,576.40		2,306,616.00	2,306,616.00	0.5%
Prior Years	6500	8319		106,254.00	106,254.00		106,254.00	106,254.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,452,725.00	3,452,725.00	0.00	3,397,996.00	3,397,996.00	-1.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	648,877.00	0.00	648,877.00	349,739.00	0.00	349,739.00	-46.1%
Lottery - Unrestricted and Instructional Materials		8560	306,519.29	129,173.79	435,693.08	258,096.00	90,590.00	348,686.00	-20.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		620,656.76	620,656.76		901,328.00	901,328.00	45.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		89,460.07	89,460.07		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	103,296.83	14,971,246.05	15,074,542.88	85,485.00	6,025,421.00	6,110,906.00	-59.5%
TOTAL, OTHER STATE REVENUE			1,058,693.12	21,665,092.07	22,723,785.19	693,320.00	12,828,205.00	13,521,525.00	-40.5%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	3,161,974.44	3,161,974.44	0.00	2,500,000.00	2,500,000.00	-20.9%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	95,370.12	95,370.12	0.00	32,503.00	32,503.00	-65.9%
All Other Sales		8639	12,503.75	158,146.07	170,649.82	170,000.00	83,900.00	253,900.00	48.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,961,673.03	2,571.69	1,964,244.72	487,286.00	0.00	487,286.00	-75.2%
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	4,654,399.67	1,687,261.69	6,341,661.36	4,770,573.00	1,500,375.00	6,270,948.00	-1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,469,005.51	6,918,508.38	8,387,513.89	1,466,525.00	8,060,882.00	9,527,407.00	13.6%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	2,095.58	0.00	2,095.58	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,306,048.37	2,933,927.67	4,239,976.04	1,039,824.00	1,479,960.00	2,519,784.00	-40.6%
Tuition		8710	933,570.00	1,602,676.47	2,536,246.47	760,000.00	952,807.00	1,712,807.00	-32.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		17,689,443.98	17,689,443.98		19,060,873.00	19,060,873.00	7.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,339,295.91	34,249,880.51	44,589,176.42	8,694,208.00	33,671,300.00	42,365,508.00	-5.0%
TOTAL, REVENUES			85,470,833.35	180,979,556.21	266,450,389.56	82,982,686.00	171,047,365.00	254,030,051.00	-4.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,584,237.64	26,900,826.34	30,485,063.98	3,888,538.00	27,642,493.00	31,531,031.00	3.4%
Certificated Pupil Support Salaries		1200	407,415.19	8,974,882.06	9,382,297.25	424,411.00	10,090,859.00	10,515,270.00	12.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,216,025.73	5,468,472.49	10,684,498.22	7,277,007.00	5,995,829.00	13,272,836.00	24.2%
Other Certificated Salaries		1900	206,225.49	1,162,673.26	1,368,898.75	70,015.00	844,892.00	914,907.00	-33.2%
TOTAL, CERTIFICATED SALARIES			9,413,904.05	42,506,854.15	51,920,758.20	11,659,971.00	44,574,073.00	56,234,044.00	8.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	336,927.35	22,540,922.35	22,877,849.70	418,947.00	22,011,378.00	22,430,325.00	-2.0%
Classified Support Salaries		2200	3,254,733.92	8,119,283.31	11,374,017.23	3,339,980.00	8,780,903.00	12,120,883.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	8,206,775.31	2,086,797.18	10,293,572.49	9,089,198.00	2,074,762.00	11,163,960.00	8.5%
Clerical, Technical and Office Salaries		2400	11,325,111.29	4,480,757.57	15,805,868.86	12,974,003.00	4,873,027.00	17,847,030.00	12.9%
Other Classified Salaries		2900	730,360.01	916,327.04	1,646,687.05	586,731.00	774,620.00	1,361,351.00	-17.3%
TOTAL, CLASSIFIED SALARIES			23,853,907.88	38,144,087.45	61,997,995.33	26,408,859.00	38,514,690.00	64,923,549.00	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,442,831.53	13,928,445.49	15,371,277.02	2,001,567.00	11,691,734.00	13,693,301.00	-10.9%
PERS		3201-3202	4,062,106.70	10,565,488.05	14,627,594.75	5,379,281.00	7,828,982.00	13,208,263.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	1,851,423.57	3,460,004.66	5,311,428.23	2,148,824.00	3,677,744.00	5,826,568.00	9.7%
Health and Welfare Benefits		3401-3402	4,578,856.84	14,305,209.38	18,884,066.22	5,321,904.00	15,449,258.00	20,771,162.00	10.0%
Unemployment Insurance		3501-3502	16,167.72	38,884.78	55,052.50	19,039.00	41,699.00	60,738.00	10.3%
Workers' Compensation		3601-3602	477,224.57	3,782,947.45	4,260,172.02	545,596.00	3,927,676.00	4,473,272.00	5.0%
OPEB, Allocated		3701-3702	199,476.92	616,627.53	816,104.45	187,365.00	535,799.00	723,164.00	-11.4%
OPEB, Active Employees		3751-3752	234,255.71	723,846.04	958,101.75	219,754.00	628,409.00	848,163.00	-11.5%
Other Employee Benefits		3901-3902	167.42	16.50	183.92	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			12,862,510.98	47,421,469.88	60,283,980.86	15,823,330.00	43,781,301.00	59,604,631.00	-1.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	59,038.94	16,321.81	75,360.75	76,127.00	12,522.00	88,649.00	17.6%
Books and Other Reference Materials		4200	28,067.94	87,789.33	115,857.27	74,789.00	71,994.00	146,783.00	26.7%
Materials and Supplies		4300	583,664.79	2,168,668.03	2,752,332.82	1,543,573.00	2,690,609.00	4,234,182.00	53.8%
Noncapitalized Equipment		4400	240,740.95	1,099,692.42	1,340,433.37	646,733.00	677,441.00	1,324,174.00	-1.2%
Food		4700	8,293.55	6,205.07	14,498.62	10,667.00	4,827.00	15,494.00	6.9%
TOTAL, BOOKS AND SUPPLIES			919,806.17	3,378,676.66	4,298,482.83	2,351,889.00	3,457,393.00	5,809,282.00	35.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	15,821,184.52	15,821,184.52	0.00	14,287,370.00	14,287,370.00	-9.7%
Travel and Conferences		5200	412,935.46	828,243.67	1,241,179.13	792,107.00	733,619.00	1,525,726.00	22.9%
Dues and Memberships		5300	128,173.60	24,771.78	152,945.38	222,917.00	24,866.00	247,783.00	62.0%
Insurance		5400 - 5450	363,047.73	0.00	363,047.73	522,676.00	0.00	522,676.00	44.0%
Operations and Housekeeping Services		5500	849,519.29	693,778.18	1,543,297.47	1,007,156.00	945,195.00	1,952,351.00	26.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,445.48	1,067,926.33	1,456,371.81	668,386.00	1,410,362.00	2,078,748.00	42.7%
Transfers of Direct Costs		5710	(1,893,508.41)	1,893,508.41	0.00	(2,211,740.00)	2,211,740.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(259,230.86)	158,711.84	(100,519.02)	(286,315.00)	187,537.00	(98,778.00)	-1.7%
Professional/Consulting Services and Operating Expenditures		5800	6,978,857.89	5,431,225.78	12,410,083.67	8,651,314.00	6,770,315.00	15,421,629.00	24.3%
Communications		5900	331,687.57	279,814.93	611,502.50	472,789.00	349,522.00	822,311.00	34.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,299,927.75	26,199,165.44	33,499,093.19	9,839,290.00	26,920,526.00	36,759,816.00	9.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	144,279.00	268,973.49	413,252.49	143,800.00	480,000.00	623,800.00	50.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	390,073.90	4,319,535.25	4,709,609.15	2,148,708.00	6,853,000.00	9,001,708.00	91.1%
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	552,019.64	198,201.05	750,220.69	772,933.00	67,444.00	840,377.00	12.0%
Equipment Replacement		6500	426,531.57	91,075.60	517,607.17	314,777.00	0.00	314,777.00	-39.2%
TOTAL, CAPITAL OUTLAY			1,512,904.11	4,877,785.39	6,390,689.50	3,380,218.00	7,400,444.00	10,780,662.00	68.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	881,415.00	881,415.00	0.00	224,183.00	224,183.00	-74.6%
Payments to County Offices		7142	0.00	493,250.00	493,250.00	0.00	0.00	0.00	-100.0%
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	60,230.50	60,230.50	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	7,525.35	7,525.35	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	30,723,648.00	5,176,176.93	35,899,824.93	30,286,536.00	1,773,738.00	32,060,274.00	-10.7%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,723,648.00	6,618,597.78	37,342,245.78	30,286,536.00	1,997,921.00	32,284,457.00	-13.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(12,269,179.37)	12,269,179.37	0.00	(12,557,623.00)	12,557,623.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(384,140.72)	0.00	(384,140.72)	(474,754.00)	0.00	(474,754.00)	23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,653,320.09)	12,269,179.37	(384,140.72)	(13,032,377.00)	12,557,623.00	(474,754.00)	23.6%
TOTAL, EXPENDITURES			73,933,288.85	181,415,816.12	255,349,104.97	86,717,716.00	179,203,971.00	265,921,687.00	4.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	2,209.90	0.00	2,209.90	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	979,750.00	0.00	979,750.00	987,750.00	0.00	987,750.00	0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			981,959.90	0.00	981,959.90	987,750.00	0.00	987,750.00	0.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,675,283.70)	1,675,283.70	0.00	(1,378,458.00)	1,378,458.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,360,786.52	(1,360,786.52)	0.00	703,202.00	(703,202.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(314,497.18)	314,497.18	0.00	(675,256.00)	675,256.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,296,457.08)	314,497.18	(981,959.90)	(1,663,006.00)	675,256.00	(987,750.00)	0.6%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	72,697,388.19	80,531,833.34	153,229,221.53	73,005,128.00	80,354,817.00	153,359,945.00	0.1%
2) Federal Revenue		8100-8299	1,375,456.13	44,532,750.29	45,908,206.42	590,030.00	44,193,043.00	44,783,073.00	-2.5%
3) Other State Revenue		8300-8599	1,058,693.12	21,665,092.07	22,723,785.19	693,320.00	12,828,205.00	13,521,525.00	-40.5%
4) Other Local Revenue		8600-8799	10,339,295.91	34,249,880.51	44,589,176.42	8,694,208.00	33,671,300.00	42,365,508.00	-5.0%
5) TOTAL REVENUES			85,470,833.35	180,979,556.21	266,450,389.56	82,982,686.00	171,047,365.00	254,030,051.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,854,852.10	92,194,633.01	98,049,485.11	6,467,961.00	93,784,334.00	100,252,295.00	2.2%
2) Instruction - Related Services	2000-2999		7,265,259.23	21,883,170.41	29,148,429.64	8,999,007.00	21,596,679.00	30,595,686.00	5.0%
3) Pupil Services	3000-3999		2,876,244.36	32,162,449.13	35,038,693.49	3,111,881.00	31,089,598.00	34,201,479.00	-2.4%
4) Ancillary Services	4000-4999		0.00	4,609,279.33	4,609,279.33	0.00	4,740,038.00	4,740,038.00	2.8%
5) Community Services	5000-5999		0.00	17,401.73	17,401.73	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	3,939.13	3,939.13	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		23,119,443.30	15,168,196.60	38,287,639.90	31,529,121.00	13,379,637.00	44,908,758.00	17.3%
8) Plant Services	8000-8999		4,093,841.86	8,758,149.00	12,851,990.86	6,323,210.00	12,615,764.00	18,938,974.00	47.4%
9) Other Outgo	9000-9999	Except 7600-7699	30,723,648.00	6,618,597.78	37,342,245.78	30,286,536.00	1,997,921.00	32,284,457.00	-13.5%
10) TOTAL EXPENDITURES			73,933,288.85	181,415,816.12	255,349,104.97	86,717,716.00	179,203,971.00	265,921,687.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,537,544.50	(436,259.91)	11,101,284.59	(3,735,030.00)	(8,156,606.00)	(11,891,636.00)	-207.1%
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	981,959.90	0.00	981,959.90	987,750.00	0.00	987,750.00	0.6%
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	(314,497.18)	314,497.18	0.00	(675,256.00)	675,256.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,296,457.08)	314,497.18	(981,959.90)	(1,663,006.00)	675,256.00	(987,750.00)	0.6%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,241,087.42	(121,762.73)	10,119,324.69	(5,398,036.00)	(7,481,350.00)	(12,879,386.00)	-227.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
a) As of July 1 - Unaudited	9791		68,712,862.91	27,502,093.25	96,214,956.16	53,728,856.33	27,380,330.52	81,109,186.85	-15.7%
b) Audit Adjustments	9793		(25,225,094.00)	0.00	(25,225,094.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			43,487,768.91	27,502,093.25	70,989,862.16	53,728,856.33	27,380,330.52	81,109,186.85	14.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,487,768.91	27,502,093.25	70,989,862.16	53,728,856.33	27,380,330.52	81,109,186.85	14.3%
2) Ending Balance, June 30 (E + F1e)			53,728,856.33	27,380,330.52	81,109,186.85	48,330,820.33	19,898,980.52	68,229,800.85	-15.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
	9740		0.00	27,380,330.52	27,380,330.52	0.00	19,898,980.52	19,898,980.52	-27.3%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		28,523,976.22	0.00	28,523,976.22	26,737,844.65	0.00	26,737,844.65	-6.3%
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	3,601,403.38		3,601,403.38				
Facilities	0000	9780	6,392,032.53		6,392,032.53				
Technology & Data Services	0000	9780	8,983,031.58		8,983,031.58				
Leave Liabilities	0000	9780	4,315,435.60		4,315,435.60				
RRMA Contingency	0000	9780	1,498,304.97		1,498,304.97				
Carryover unspent funds*	0000	9780	3,557,768.16		3,557,768.16				
Board Designation (legal)	0000	9780				176,000.00		176,000.00	
Deferred Maintenance (FMP)	0000	9780				3,601,403.38		3,601,403.38	
Facilities	0000	9780				6,392,032.53		6,392,032.53	
Technology and Data Services	0000	9780				8,983,031.58		8,983,031.58	
Leave Liabilities	0000	9780				3,027,609.00		3,027,609.00	
RRMA Contingency	0000	9780				1,000,000.00		1,000,000.00	
Carryover of Unspent Funds	0000	9780				3,557,768.16		3,557,768.16	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,253,242.59	0.00	10,253,242.59	10,676,377.00	0.00	10,676,377.00	4.1%
Unassigned/Unappropriated Amount		9790	14,926,637.52	0.00	14,926,637.52	10,916,598.68	0.00	10,916,598.68	-26.9%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	1,330,167.42	1,330,167.42
6230	California Clean Energy Jobs Act	336,173.30	336,173.30
6300	Lottery: Instructional Materials	57,449.70	57,449.70
6317	California Equity Performance and Improvement Grant	655,821.67	655,821.67
6500	Special Education	4,787,585.28	4,787,585.28
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	69,982.17	69,982.17
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7338	College Readiness Block Grant	27,826.23	27,826.23
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,198,013.85	3,446,033.85
9010	Other Restricted Local	15,752,748.90	9,023,378.90
Total, Restricted Balance		27,380,330.52	19,898,980.52

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,300,736.76	28,990,287.00	297.1%
3) Other State Revenue		8300-8599	10,644,448.60	9,365,515.00	-12.0%
4) Other Local Revenue		8600-8799	1,393,468.55	1,283,638.00	-7.9%
5) TOTAL, REVENUES			19,338,653.91	39,639,440.00	105.0%
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	19,338,653.91	39,639,440.00	105.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,338,653.91	39,639,440.00	105.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,624.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,572,873.80		
4) Due from Grantor Government		9290	6,207.76		
5) Due from Other Funds		9310	3,498,976.90		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,134,683.45		
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	2,939,534.55		
2) Due to Grantor Governments		9590	332,480.00		
3) Due to Other Funds		9610	2,862,668.90		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,134,683.45		
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	7,300,736.76	28,990,287.00	297.1%
TOTAL, FEDERAL REVENUE			7,300,736.76	28,990,287.00	297.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year					
	6500	8311	953,924.60	194,795.00	-79.6%
Prior Years					
	6500	8319	736,521.00	0.00	-100.0%
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	8,954,003.00	9,170,720.00	2.4%
TOTAL, OTHER STATE REVENUE			10,644,448.60	9,365,515.00	-12.0%
OTHER LOCAL REVENUE					
Interest					
		8660	109,829.55	0.00	-100.0%
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	1,283,639.00	1,283,638.00	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			1,393,468.55	1,283,638.00	-7.9%
TOTAL, REVENUES			19,338,653.91	39,639,440.00	105.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	16,254,739.76	38,161,007.00	134.8%
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	2,974,084.60	1,478,433.00	-50.3%
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	109,829.55	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,338,653.91	39,639,440.00	105.0%
TOTAL EXPENDITURES			19,338,653.91	39,639,440.00	105.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,300,736.76	28,990,287.00	297.1%
3) Other State Revenue		8300-8599	10,644,448.60	9,365,515.00	-12.0%
4) Other Local Revenue		8600-8799	1,393,468.55	1,283,638.00	-7.9%
5) TOTAL, REVENUES			19,338,653.91	39,639,440.00	105.0%
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	19,338,653.91	39,639,440.00	105.0%
10) TOTAL, EXPENDITURES			19,338,653.91	39,639,440.00	105.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,523,675.80	1,566,979.00	2.8%
3) Other State Revenue		8300-8599	5,592,887.39	5,415,178.00	-3.2%
4) Other Local Revenue		8600-8799	124,864.60	61,839.00	-50.5%
5) TOTAL, REVENUES			7,241,427.79	7,043,996.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,177,934.44	1,209,499.00	2.7%
2) Classified Salaries		2000-2999	1,153,247.71	1,093,665.00	-5.2%
3) Employee Benefits		3000-3999	1,317,929.53	1,144,890.00	-13.1%
4) Books and Supplies		4000-4999	43,604.03	56,056.00	28.6%
5) Services and Other Operating Expenditures		5000-5999	3,125,967.32	3,065,132.00	-1.9%
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	384,140.72	474,754.00	23.6%
9) TOTAL, EXPENDITURES			7,202,823.75	7,043,996.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,604.04	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,209.90	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,209.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,813.94	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,612.43	62,426.37	188.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,612.43	62,426.37	188.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,612.43	62,426.37	188.8%
2) Ending Balance, June 30 (E + F1e)			62,426.37	62,426.37	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			62,426.37	62,426.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,858.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	120,233.16		
4) Due from Grantor Government		9290	572,388.01		
5) Due from Other Funds		9310	27,111.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			821,591.62		
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	227,182.42		
2) Due to Grantor Governments		9590	172,090.28		
3) Due to Other Funds		9610	100,051.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	259,841.40		
6) TOTAL, LIABILITIES			759,165.25		
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)			62,426.37		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	809,567.25	987,879.00	22.0%
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	714,108.55	579,100.00	-18.9%
TOTAL, FEDERAL REVENUE			1,523,675.80	1,566,979.00	2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	47,692.19	57,905.00	21.4%
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	3,506,789.00	5,301,457.00	51.2%
All Other State Revenue	All Other	8590	2,038,406.20	55,816.00	-97.3%
TOTAL, OTHER STATE REVENUE			5,592,887.39	5,415,178.00	-3.2%
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	20,223.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	78,689.00	59,839.00	-24.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,952.33	2,000.00	-92.3%
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			124,864.60	61,839.00	-50.5%
TOTAL, REVENUES			7,241,427.79	7,043,996.00	-2.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	821,171.59	824,241.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	331,932.85	385,258.00	16.1%
Other Certificated Salaries		1900	24,830.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,177,934.44	1,209,499.00	2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	721,773.72	738,453.00	2.3%
Classified Support Salaries		2200	789.28	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	88,119.73	91,257.00	3.6%
Clerical, Technical and Office Salaries		2400	342,564.98	263,955.00	-22.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,153,247.71	1,093,665.00	-5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	313,362.68	184,896.00	-41.0%
PERS		3201-3202	298,413.34	247,895.00	-16.9%
OASDI/Medicare/Alternative		3301-3302	109,006.13	108,951.00	-0.1%
Health and Welfare Benefits		3401-3402	449,227.56	457,789.00	1.9%
Unemployment Insurance		3501-3502	1,122.63	1,155.00	2.9%
Workers' Compensation		3601-3602	105,859.90	110,825.00	4.7%
OPEB, Allocated		3701-3702	18,824.49	15,362.00	-18.4%
OPEB, Active Employees		3751-3752	22,112.80	18,017.00	-18.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,317,929.53	1,144,890.00	-13.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,615.15	3,500.00	-54.0%
Materials and Supplies		4300	33,360.65	49,556.00	48.5%
Noncapitalized Equipment		4400	1,765.87	1,500.00	-15.1%
Food		4700	862.36	1,500.00	73.9%
TOTAL, BOOKS AND SUPPLIES			43,604.03	56,056.00	28.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,537,190.83	74,000.00	-95.2%
Travel and Conferences		5200	35,680.01	11,213.00	-68.6%
Dues and Memberships		5300	273.00	500.00	83.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,274.55	70,000.00	65.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,815.13	27,500.00	6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,452.43	98,578.00	-1.9%
Professional/Consulting Services and Operating Expenditures		5800	1,376,180.15	2,761,052.00	100.6%
Communications		5900	8,101.22	22,289.00	175.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,125,967.32	3,065,132.00	-1.9%
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	384,140.72	474,754.00	23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			384,140.72	474,754.00	23.6%
TOTAL, EXPENDITURES			7,202,823.75	7,043,996.00	-2.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	2,209.90	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,209.90	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			2,209.90	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,523,675.80	1,566,979.00	2.8%
3) Other State Revenue		8300-8599	5,592,887.39	5,415,178.00	-3.2%
4) Other Local Revenue		8600-8799	124,864.60	61,839.00	-50.5%
5) TOTAL, REVENUES			7,241,427.79	7,043,996.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,462,688.18	3,756,792.00	52.5%
2) Instruction - Related Services	2000-2999		2,883,348.18	1,070,617.00	-62.9%
3) Pupil Services	3000-3999		1,137,825.55	1,346,504.00	18.3%
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		384,140.72	474,754.00	23.6%
8) Plant Services	8000-8999		334,821.12	395,329.00	18.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,202,823.75	7,043,996.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,604.04	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,209.90	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,209.90	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,813.94	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,612.43	62,426.37	188.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,612.43	62,426.37	188.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,612.43	62,426.37	188.8%
2) Ending Balance, June 30 (E + F1e)			62,426.37	62,426.37	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			62,426.37	62,426.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	32,434.86	32,434.86
9010	Other Restricted Local	29,991.51	29,991.51
Total, Restricted Balance		<u>62,426.37</u>	<u>62,426.37</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,623.52	0.00	-100.0%
5) TOTAL, REVENUES			6,623.52	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
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			500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,123.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,623.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,426.78	332,050.30	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,426.78	332,050.30	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,426.78	332,050.30	2.0%
2) Ending Balance, June 30 (E + F1e)			332,050.30	332,050.30	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			332,050.30	332,050.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	330,216.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,834.10		
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			332,050.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			332,050.30		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	6,623.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,623.52	0.00	-100.0%
TOTAL, REVENUES			6,623.52	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		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)			500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,623.52	0.00	-100.0%
5) TOTAL, REVENUES			6,623.52	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,123.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,623.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	325,426.78	332,050.30	2.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			325,426.78	332,050.30	2.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			325,426.78	332,050.30	2.0%
2) Ending Balance, June 30 (E + F1e)					
			332,050.30	332,050.30	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	332,050.30	332,050.30	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
7710	State School Facilities Projects	332,050.30	332,050.30
Total, Restricted Balance		<u>332,050.30</u>	<u>332,050.30</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.51	0.00	-100.0%
5) TOTAL, REVENUES			1.51	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.51	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1.51	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1.51	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1.51	New
2) Ending Balance, June 30 (E + F1e)			1.51	1.51	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			1.51	1.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	600.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.51		
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			601.51		
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	600.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			600.00		
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)			1.51		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.51	0.00	-100.0%
TOTAL, REVENUES			1.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
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)					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.51	0.00	-100.0%
5) TOTAL, REVENUES			1.51	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1.51	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1.51	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1.51	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1.51	New
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1.51	1.51
Total, Restricted Balance		1.51	1.51

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.78	0.00	-100.0%
5) TOTAL, REVENUES			0.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	979,250.00	987,750.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			979,250.00	987,750.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(979,249.22)	(987,750.00)	0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	979,250.00	987,750.00	0.9%
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			979,250.00	987,750.00	0.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.00	1.78	78.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.00	1.78	78.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.00	1.78	78.0%
2) Ending Balance, June 30 (E + F1e)			1.78	1.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1.78	1.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15.39		
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	1.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.78		
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			17.17		
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	15.39		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1.78		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.78	0.00	-100.0%
TOTAL, REVENUES			0.78	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	249,250.00	212,750.00	-14.6%
Other Debt Service - Principal		7439	730,000.00	775,000.00	6.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			979,250.00	987,750.00	0.9%
TOTAL, EXPENDITURES			979,250.00	987,750.00	0.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	979,250.00	987,750.00	0.9%
(a) TOTAL, INTERFUND TRANSFERS IN			979,250.00	987,750.00	0.9%
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					
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)			979,250.00	987,750.00	0.9%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.78	0.00	-100.0%
5) TOTAL, REVENUES			0.78	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	979,250.00	987,750.00	0.9%
10) TOTAL, EXPENDITURES			979,250.00	987,750.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(979,249.22)	(987,750.00)	0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	979,250.00	987,750.00	0.9%
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			979,250.00	987,750.00	0.9%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1.00	1.78	78.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1.00	1.78	78.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1.00	1.78	78.0%
2) Ending Balance, June 30 (E + F1e)			1.78	1.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1.78	1.78	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	1.78	1.78
Total, Restricted Balance		<u>1.78</u>	<u>1.78</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,825.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,737,338.46	9,927,661.00	2.0%
5) TOTAL, REVENUES			9,750,163.46	9,927,661.00	1.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	197,647.20	269,885.00	36.5%
3) Employee Benefits		3000-3999	90,063.34	119,052.00	32.2%
4) Books and Supplies		4000-4999	33,533.02	50,360.00	50.2%
5) Services and Other Operating Expenses		5000-5999	6,594,219.81	9,488,364.00	43.9%
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			6,915,463.37	9,927,661.00	43.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,834,700.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,834,700.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,825,280.16	13,659,980.25	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,825,280.16	13,659,980.25	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,825,280.16	13,659,980.25	26.2%
2) Ending Net Position, June 30 (E + F1e)			13,659,980.25	13,659,980.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,659,980.25	13,659,980.25	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,954,268.14		
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	139,159.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,167,151.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			26,615,560.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,952,209.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,371.08		
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			12,955,580.67		
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)			13,659,980.25		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	12,825.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,825.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	468,852.51	459,493.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	9,010,319.73	9,195,334.00	2.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	258,166.22	272,834.00	5.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,737,338.46	9,927,661.00	2.0%
TOTAL, REVENUES			9,750,163.46	9,927,661.00	1.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	122,699.97	184,943.00	50.7%
Clerical, Technical and Office Salaries		2400	74,947.23	84,942.00	13.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			197,647.20	269,885.00	36.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,876.35	55,866.00	21.8%
OASDI/Medicare/Alternative		3301-3302	14,556.07	20,647.00	41.8%
Health and Welfare Benefits		3401-3402	24,961.87	36,982.00	48.2%
Unemployment Insurance		3501-3502	95.09	136.00	43.0%
Workers' Compensation		3601-3602	1,960.08	2,779.00	41.8%
OPEB, Allocated		3701-3702	1,201.94	1,216.00	1.2%
OPEB, Active Employees		3751-3752	1,411.94	1,426.00	1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,063.34	119,052.00	32.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,533.02	47,360.00	41.2%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			33,533.02	50,360.00	50.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	98.00	2,049.00	1990.8%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	3,460,972.35	5,759,445.00	66.4%
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	66.59	200.00	200.3%
Professional/Consulting Services and Operating Expenditures		5800	3,133,049.91	3,726,520.00	18.9%
Communications		5900	32.96	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,594,219.81	9,488,364.00	43.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,915,463.37	9,927,661.00	43.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,825.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,737,338.46	9,927,661.00	2.0%
5) TOTAL, REVENUES			9,750,163.46	9,927,661.00	1.8%
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		6,915,463.37	9,927,661.00	43.6%
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			6,915,463.37	9,927,661.00	43.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,834,700.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,834,700.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,825,280.16	13,659,980.25	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,825,280.16	13,659,980.25	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,825,280.16	13,659,980.25	26.2%
2) Ending Net Position, June 30 (E + F1e)			13,659,980.25	13,659,980.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,659,980.25	13,659,980.25	0.0%

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

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	193.49	203.65	203.65	191.00	191.00	191.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	43.52	55.86	55.86	52.00	52.00	52.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	237.01	259.51	259.51	243.00	243.00	243.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1,037.62	1,038.32	1,038.32	1,037.62	1,037.62	1,037.62
c. Special Education-NPS/LCI	34.08	32.36	32.36	34.08	34.08	34.08
d. Special Education Extended Year	94.92	94.92	94.92	94.92	94.92	94.92
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,166.62	1,165.60	1,165.60	1,166.62	1,166.62	1,166.62
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,403.63	1,425.11	1,425.11	1,409.62	1,409.62	1,409.62
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	257,365.56	257,365.56	257,365.56	257,365.56	257,365.56	257,365.56
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	68.91	72.79	72.79	88.94	88.94	88.94
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	68.91	72.79	72.79	88.94	88.94	88.94
3. Charter School Funded County Program ADA						
a. County Community Schools	154.98	169.97	169.97	176.06	176.06	176.06
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	154.98	169.97	169.97	176.06	176.06	176.06
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	223.89	242.76	242.76	265.00	265.00	265.00
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	223.89	242.76	242.76	265.00	265.00	265.00

	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	5,533,399.00		5,533,399.00			5,533,399.00
Work in Progress	693,421.40		693,421.40	2,326,257.67	82,008.50	2,937,670.57
Total capital assets not being depreciated	6,226,820.40	0.00	6,226,820.40	2,326,257.67	82,008.50	8,471,069.57
Capital assets being depreciated:						
Land Improvements			0.00	413,252.49		413,252.49
Buildings	84,841,650.21		84,841,650.21	2,383,352.13	425,423.82	86,799,578.52
Equipment	17,248,482.74		17,248,482.74	1,267,827.86	1,226,683.73	17,289,626.87
Total capital assets being depreciated	102,090,132.95	0.00	102,090,132.95	4,064,432.48	1,652,107.55	104,502,457.88
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(28,293,378.00)		(28,293,378.00)	11,513.13	94,387.43	(28,376,252.30)
Equipment	(11,728,434.59)		(11,728,434.59)	6,310.08	30,499.69	(11,752,624.20)
Total accumulated depreciation	(40,021,812.59)	0.00	(40,021,812.59)	17,823.21	124,887.12	(40,128,876.50)
Total capital assets being depreciated, net	62,068,320.36	0.00	62,068,320.36	4,082,255.69	1,776,994.67	64,373,581.38
Governmental activity capital assets, net	68,295,140.76	0.00	68,295,140.76	6,408,513.36	1,859,003.17	72,844,650.95
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

2018-19 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Admin Activities	CACFP Claims - Centers & Family Day Care	CACFP Cash-in-Lieu of Commodities	MEDI-CAL Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	10.558	93.778	
RESOURCE CODE	882	5320	5340	5640	
REVENUE OBJECT	8290	8220, 8550	8220	8290	
LOCAL DESCRIPTION (if any)	882	TOTAL RE 5320	RE 5340 TOTAL	882	
AWARD					
1. Prior Year Restricted Ending Balance	693,383.63			1,343,139.44	2,036,523.07
2. a. Current Year Award	1,375,456.13	821,063.75	36,195.69	1,359,651.11	3,592,366.68
b. Other Adjustments	(185,814.31)	1.51			(185,812.80)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,189,641.82	821,065.26	36,195.69	1,359,651.11	3,406,553.88
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,883,025.45	821,065.26	36,195.69	2,702,790.55	5,443,076.95
REVENUES					
5. Cash Received in Current Year	1,277,375.42	821,065.26	36,195.69	1,220,996.73	3,355,633.10
6. Amounts Included in Line 5 for Prior Year Adjustments	(185,814.31)				(185,814.31)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	98,080.71	0.00	0.00	138,654.38	236,735.09
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	98,080.71	0.00	0.00	138,654.38	236,735.09
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,375,456.13	821,065.26	36,195.69	1,359,651.11	3,592,368.19
EXPENDITURES					
10. Donor-Authorized Expenditures	523,638.39	821,063.75	36,195.69	1,372,623.13	2,753,520.96
11. Non Donor-Authorized Expenditures				85,115.60	85,115.60
12. Total Expenditures (line 10 plus line 11)	523,638.39	821,063.75	36,195.69	1,457,738.73	2,838,636.56
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	1,359,387.06	1.51	0.00	1,330,167.42	2,689,555.99

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Ongoing & Major Maint	RDA	Early Lrng Svcs Wkshps/Fees	Walden West Special Events	Fir for Lrning Health& Wellness	Ed Services Support	Library Services - workshops&fees
RESOURCE CODE	8150	9010	9011	9103	9108	9109	9110
REVENUE OBJECT	8980	8625/8990	8677	8689	8677/8689	8677 & 8689	8689/8699/8677
LOCAL DESCRIPTION (if any)	801-801xxx	801	930-901193	850-910385	930-544200	930-544140	930-544850
AWARD							
1. Prior Year Restricted Ending Balance	3,390,972.14	11,597,915.19	16,606.92		4,596.16	11,825.92	47,925.18
2. a. Current Year Award	1,498,304.97	3,161,974.44			(4,596.16)	18,090.00	34,777.58
b. Other Adjustments		(1,498,304.97)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,498,304.97	1,663,669.47	0.00	0.00	(4,596.16)	18,090.00	34,777.58
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,889,277.11	13,261,584.66	16,606.92	0.00	0.00	29,915.92	82,702.76
REVENUES							
5. Cash Received in Current Year	1,498,304.97	1,663,669.47				9,642.00	34,777.58
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(4,596.16)	8,448.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(4,596.16)	8,448.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,498,304.97	1,663,669.47	0.00	0.00	(4,596.16)	18,090.00	34,777.58
EXPENDITURES							
10. Donor-Authorized Expenditures	691,263.26	2,177,789.03	8,292.30			6,849.91	39,645.18
11. Non Donor-Authorized Expenditures							9,245.50
12. Total Expenditures (line 10 plus line 11)	691,263.26	2,177,789.03	8,292.30	0.00	0.00	6,849.91	48,890.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,198,013.85	11,083,795.63	8,314.62	0.00	0.00	23,066.01	43,057.58

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Applicant Fingerprint Svcs	Superintendent Office Contracts	ASAP Connect Local	Educational Support Local Rev	Environmental Education	SELPA workshop fees/Parent Legislative Day	Inclusion Collaborative Scv Fee
RESOURCE CODE	9111	9114	9116	9117	9118	9122	9123
REVENUE OBJECT	8677 & 8689	8677/8689	8689/8677	8990	8689	8xxx	various
LOCAL DESCRIPTION (if any)	930-714100	930-544111	930-546415	930-544150	850-8400x0	810-9122 total	930-418038; 912393
AWARD							
1. Prior Year Restricted Ending Balance	21,674.51	54,449.86	61,659.97	76,716.30		14,217.31	369,682.88
2. a. Current Year Award	62,609.00	1,254.60	46,000.00	3,069.00	4,111,808.85	8,840.00	215,018.78
b. Other Adjustments					890,069.86		(47,114.96)
c. Adj Curr Yr Award (sum lines 2a & 2b)	62,609.00	1,254.60	46,000.00	3,069.00	5,001,878.71	8,840.00	167,903.82
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	84,283.51	55,704.46	107,659.97	79,785.30	5,001,878.71	23,057.31	537,586.70
REVENUES							
5. Cash Received in Current Year	62,609.00	1,254.60	46,000.00	3,069.00	5,001,878.71	7,935.00	158,659.21
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	905.00	9,244.61
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	905.00	9,244.61
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	62,609.00	1,254.60	46,000.00	3,069.00	5,001,878.71	8,840.00	167,903.82
EXPENDITURES							
10. Donor-Authorized Expenditures	84,283.51	28,792.62	3,736.54		5,001,878.71	1,094.34	83,938.98
11. Non Donor-Authorized Expenditures	25,894.42		7,606.00				
12. Total Expenditures (line 10 plus line 11)	110,177.93	28,792.62	11,342.54	0.00	5,001,878.71	1,094.34	83,938.98
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	26,911.84	103,923.43	79,785.30	0.00	21,962.97	453,647.72

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Response to Instruction & Intervention	Curriculum & Instruction Seminars	District & School Support Services	VAPA Local	Assessment & Assessment Local	School Leadership Service Fees	CPIN Service Fee
RESOURCE CODE	9124	9125	9126	9127	9132	9134	9136
REVENUE OBJECT	8677	8677 & 8689	8677	8689	8677	8677/8689/8699	8689
LOCAL DESCRIPTION (if any)	930-544220	930-544080	930-544210	930-544303	930-544971	930-572640	123-913612
AWARD							
1. Prior Year Restricted Ending Balance	420,766.74	823,164.95	388.49	3,876.04	42,337.33	0.00	9,447.47
2. a. Current Year Award	544,139.00	(823,164.95)					25,952.33
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	544,139.00	(823,164.95)	0.00	0.00	0.00	0.00	25,952.33
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	964,905.74	0.00	388.49	3,876.04	42,337.33	0.00	35,399.80
REVENUES							
5. Cash Received in Current Year	485,025.00	0.00					25,102.33
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	59,114.00	(823,164.95)	0.00	0.00	0.00	0.00	850.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	59,114.00	(823,164.95)	0.00	0.00	0.00	0.00	850.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	544,139.00	(823,164.95)	0.00	0.00	0.00	0.00	25,952.33
EXPENDITURES							
10. Donor-Authorized Expenditures	596,179.59			782.96	5,762.17		5,409.66
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	596,179.59	0.00	0.00	782.96	5,762.17	0.00	5,409.66
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	368,726.15	0.00	388.49	3,093.08	36,575.16	0.00	29,990.14

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TSB Internal Service Fees	Charter School Donation Fee	Inclusion Collaborative Conference	Cafeteria Profit Sharing	Credentialing Programs	Collaborative Parent Engagement 1x contribution	Multilingual & Humanities Education
RESOURCE CODE	9137	9138	9139	9140	9141	9142	9143
REVENUE OBJECT	8689	8689/8699	various	8599	8677/8689	8980-81	8677/8689
LOCAL DESCRIPTION (if any)	930-913700	930-913893	930-913993	930-721050	930-914193	930-914293	930-914393
AWARD							
1. Prior Year Restricted Ending Balance	27,905.30	51.90		123,310.39			
2. a. Current Year Award	2,900.00		140,719.12	36,869.63	1,538,115.55	33,242.54	381,935.11
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,900.00	0.00	140,719.12	36,869.63	1,538,115.55	33,242.54	381,935.11
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,805.30	51.90	140,719.12	160,180.02	1,538,115.55	33,242.54	381,935.11
REVENUES							
5. Cash Received in Current Year	2,700.00			29,406.19	1,538,115.55	33,242.54	362,458.11
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	200.00	0.00	140,719.12	7,463.44	0.00	0.00	19,477.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	200.00	0.00	140,719.12	7,463.44	0.00	0.00	19,477.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,900.00	0.00	140,719.12	36,869.63	1,538,115.55	33,242.54	381,935.11
EXPENDITURES							
10. Donor-Authorized Expenditures			139,711.00	33,484.88	1,421,976.38	33,242.54	100,666.37
11. Non Donor-Authorized Expenditures					275,643.44		
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	139,711.00	33,484.88	1,697,619.82	33,242.54	100,666.37
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	30,805.30	51.90	1,008.12	126,695.14	116,139.17	0.00	281,268.74

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Innovation & Instructional Support	MTSS Local Revenue	Region V Math	Childcare Planning & Support Local	San Andreas Regional Center	Target Grant	GeoLand
RESOURCE CODE	9144	9145	9146	9147	9312	9312	9388
REVENUE OBJECT	8677/8689	8677	8677	8689	8699	8699	8689
LOCAL DESCRIPTION (if any)	930-914493	930-914593	930-914693	930-9147	950-400805	950-400805	930-938893
AWARD							
1. Prior Year Restricted Ending Balance					1,425,931.67	1,090.43	
2. a. Current Year Award	758,430.49	191,145.00	8,555.34	1,600.00	1,335,885.28		86,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	758,430.49	191,145.00	8,555.34	1,600.00	1,335,885.28	0.00	86,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	758,430.49	191,145.00	8,555.34	1,600.00	2,761,816.95	1,090.43	86,000.00
REVENUES							
5. Cash Received in Current Year	690,401.48	106,145.00		1,600.00	1,240,955.28		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	68,029.01	85,000.00	8,555.34	0.00	94,930.00	0.00	86,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	68,029.01	85,000.00	8,555.34	0.00	94,930.00	0.00	86,000.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	758,430.49	191,145.00	8,555.34	1,600.00	1,335,885.28	0.00	86,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	278,217.86	126,971.58	277.81	1,600.00	595,275.34	95.39	30,026.79
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	278,217.86	126,971.58	277.81	1,600.00	595,275.34	95.39	30,026.79
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	480,212.63	64,173.42	8,277.53	0.00	2,166,541.61	995.04	55,973.21

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Restitution - McCollam	Head Start Donation	AED Donations	TOTAL
RESOURCE CODE	9800	9900	9901	
REVENUE OBJECT	8699	8699	8699-99	
LOCAL DESCRIPTION (if any)	932-980013	936-990093	939-544076	
AWARD				
1. Prior Year Restricted Ending Balance	1,337.16	373.72	6,920.69	18,555,144.62
2. a. Current Year Award		500.00	5,000.00	13,424,975.50
b. Other Adjustments				(655,350.07)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	500.00	5,000.00	12,769,625.43
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,337.16	873.72	11,920.69	31,324,770.05
REVENUES				
5. Cash Received in Current Year		500.00	5,000.00	13,008,451.02
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	(238,825.59)
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(238,825.59)
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	500.00	5,000.00	12,769,625.43
EXPENDITURES				
10. Donor-Authorized Expenditures	352.04	416.38	2,500.00	11,500,513.12
11. Non Donor-Authorized Expenditures				318,389.36
12. Total Expenditures (line 10 plus line 11)	352.04	416.38	2,500.00	11,818,902.48
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	985.12	457.34	9,420.69	19,824,256.93

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FEDERAL GRANT AWARDS,
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FEDERAL PROGRAM NAME	IASA-Title 1 Part A Low Inc & Neg	NCLB: Title 1 STW SYS SCHL SUP	IASA-Title 1 Part D Delinquent	IASA-Title 1 Migrant Ed Pass Proj	IASA-Migrant Ed Summer Prog Combined	ESSA School Improvement for LEAs Sp Ed	ESSA CSI for COE's
FEDERAL CATALOG NUMBER	84.01	84.010A	84.01	84.011	84.011	84.01	84.01
RESOURCE CODE	3010	3020	3025	3045	3060	3182	3183
REVENUE OBJECT	8290	8290	8290/8980	8290	8290/8990	8290	8290
LOCAL DESCRIPTION (if any)	882/889	880-51200x	889 combined	880-304588	870-306x	882	880
AWARD							
1. Prior Year Carryover	1,027,439.00	140,162.43	1,502,237.17				
2. a. Current Year Award	1,307,691.00		567,003.00	33,923.00	9,099,371.00	689,768.00	283,286.00
b. Transferability (ESSA)							
c. Other Adjustments			(35,338.00)				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,307,691.00	0.00	531,665.00	33,923.00	9,099,371.00	689,768.00	283,286.00
3. Required Matching Funds/Other						1.00	
4. Total Available Award (sum lines 1, 2d, & 3)	2,335,130.00	140,162.43	2,033,902.17	33,923.00	9,099,371.00	689,769.00	283,286.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		20,090.93	76,733.87				
6. Cash Received in Current Year	1,141,916.14	118,645.45	600,306.00	30,530.70	5,199,422.76	172,442.00	70,822.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,141,916.14	138,736.38	677,039.87	30,530.70	5,199,422.76	172,442.00	70,822.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,266,984.89	138,736.38	734,876.91	33,923.00	8,109,731.37	38,645.92	
10. Non Donor-Authorized Expenditures				432.00			
11. Total Expenditures (lines 9 & 10)	1,266,984.89	138,736.38	734,876.91	34,355.00	8,109,731.37	38,645.92	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(125,068.75)	0.00	(57,837.04)	(3,392.30)	(2,910,308.61)	133,796.08	70,822.00
a. Unearned Revenue				0.00		133,796.08	70,822.00
b. Accounts Payable	263,480.00						
c. Accounts Receivable	388,548.75		57,837.04	3,392.30	2,910,308.61		
14. Unused Grant Award Calculation (line 4 minus line 9)	1,068,145.11	1,426.05	1,299,025.26	0.00	989,639.63	651,123.08	283,286.00
15. If Carryover is allowed, enter line 14 amount here	864,126.25		421,078.96			651,122.08	283,286.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,266,984.89	138,736.38	734,876.91	33,923.00	8,109,731.37	38,645.92	0.00

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FEDERAL PROGRAM NAME	Spec Ed - IDEA Basic	Spec Ed IDEA Presch Non Ris	IDEA Federal Preschool	Spec Ed - IDEA Pesch Cap PCA 13839	IDEA Mental Health Alloc Plan	Sp Ed - IDEA Presch Staff Dev	Sp Ed - IDEA Early Intervention
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.173A	84.027	84.173A	PCA 23761
RESOURCE CODE	3310	3315	3320	3326	3327	3345	3385
REVENUE OBJECT	8181/8287	8182/8990/8287	8287	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	100/820/882/921	820/100	820/100	880-332688	882/100	820/100	882
AWARD							
1. Prior Year Carryover	4,969,407.00	120,156.00	385,631.00	4,597.74	658,304.00	5,277.00	
2. a. Current Year Award	30,565,501.00	845,544.00		590,686.00	1,698,554.00	6,603.00	787,560.00
b. Transferability (ESSA)							
c. Other Adjustments	(1,249,964.00)	(66,383.00)			(16,891.00)	(458.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	29,315,537.00	779,161.00	0.00	590,686.00	1,681,663.00	6,145.00	787,560.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	34,284,944.00	899,317.00	385,631.00	595,283.74	2,339,967.00	11,422.00	787,560.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	4,962,755.00	120,156.00	385,631.00	430,584.74	1,826,958.00	4,301.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,962,755.00	120,156.00	385,631.00	430,584.74	1,826,958.00	4,301.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,579,878.00	230,030.00	385,631.00	594,938.74	1,832,487.00	6,119.00	787,560.00
10. Non Donor-Authorized Expenditures		3,215.55		1,387.00			
11. Total Expenditures (lines 9 & 10)	7,579,878.00	233,245.55	385,631.00	596,325.74	1,832,487.00	6,119.00	787,560.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,617,123.00)	(109,874.00)	0.00	(164,354.00)	(5,529.00)	(1,818.00)	(787,560.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,617,123.00	109,874.00		164,354.00	5,529.00	1,818.00	787,560.00
14. Unused Grant Award Calculation (line 4 minus line 9)	26,705,066.00	669,287.00	0.00	345.00	507,480.00	5,303.00	0.00
15. If Carryover is allowed, enter line 14 amount here	26,705,066.00	669,287.00			507,480.00	5,303.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,579,878.00	230,030.00	385,631.00	594,938.74	1,832,487.00	6,119.00	787,560.00

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FEDERAL PROGRAM NAME	Sp Ed ALT Dispute Resolution-COMBINED	Voc & Appl Secondary & Adult	Title II Part A, Teacher Quality	Title III Limited English Profic.	Title III Yr 2 & 4 Tech Assist	CD Fed Child Care Ctr	CD Federal Quality Improv Actc COMBINED
FEDERAL CATALOG NUMBER	84.173A	84.048	84.367	84.365	84.365	Various	93.575
RESOURCE CODE	3395	3550	4035	4203	4204	5025	5035/5036
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290/8590
LOCAL DESCRIPTION (if any)	100/810	889	880	882/889	880	120-87220x	123 Combined
AWARD							
1. Prior Year Carryover	14,409.75	52,118.00	7,496.95	87,860.47	215,570.41		416.90
2. a. Current Year Award	15,865.00		34,636.00	62,703.00	156,718.00	102,683.00	1,437,174.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,865.00	0.00	34,636.00	62,703.00	156,718.00	102,683.00	1,437,174.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	30,274.75	52,118.00	42,132.95	150,563.47	372,288.41	102,683.00	1,437,590.90
REVENUES							
5. Unearned Revenue Deferred from Prior Year		35,613.18		12,104.89	183,095.41		
6. Cash Received in Current Year	3,652.75		32,759.95	45,790.00	63,531.31	42,716.00	696,908.90
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,652.75	35,613.18	32,759.95	57,894.89	246,626.72	42,716.00	696,908.90
EXPENDITURES							
9. Donor-Authorized Expenditures	14,409.75		39,415.65	43,252.50	231,761.78		701,730.91
10. Non Donor-Authorized Expenditures							2,206.00
11. Total Expenditures (lines 9 & 10)	14,409.75	0.00	39,415.65	43,252.50	231,761.78	0.00	703,936.91
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,757.00)	35,613.18	(6,655.70)	14,642.39	14,864.94	42,716.00	(4,822.01)
a. Unearned Revenue				14,642.39	14,864.94		259,841.40
b. Accounts Payable		35,613.18				42,716.00	
c. Accounts Receivable	10,757.00	0.00	6,655.70				264,663.41
14. Unused Grant Award Calculation (line 4 minus line 9)	15,865.00	52,118.00	2,717.30	107,310.97	140,526.63	102,683.00	735,859.99
15. If Carryover is allowed, enter line 14 amount here	15,865.00		2,717.30	107,310.97	30,536.74		733,268.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,409.75	0.00	39,415.65	43,252.50	231,761.78	0.00	701,730.91

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FEDERAL PROGRAM NAME	CD Local Planning Councils	Homeless Children Ed Grant	Strong Start Pay to Success	Other Federal - Capromise	TOTAL
FEDERAL CATALOG NUMBER	93.575	84.196		84.418P	
RESOURCE CODE	5055	5630 combined	5812	5815	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	123-409060	889	880 581288	882	
AWARD					
1. Prior Year Carryover		32,426.17	25,694.88	6,564.46	9,255,769.33
2. a. Current Year Award	56,647.00	87,500.00			48,429,416.00
b. Transferability (ESSA)					0.00
c. Other Adjustments				13,070.96	(1,355,963.04)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	56,647.00	87,500.00	0.00	13,070.96	47,073,452.96
3. Required Matching Funds/Other					1.00
4. Total Available Award (sum lines 1, 2d, & 3)	56,647.00	119,926.17	25,694.88	19,635.42	56,329,223.29
REVENUES					
5. Unearned Revenue Deferred from Prior Year					327,638.28
6. Cash Received in Current Year	31,288.00	117,546.93	3,776.09	13,113.81	16,115,554.53
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	31,288.00	117,546.93	3,776.09	13,113.81	16,443,192.81
EXPENDITURES					
9. Donor-Authorized Expenditures	56,431.60	51,733.09	3,776.09	16,365.83	22,898,419.41
10. Non Donor-Authorized Expenditures					7,240.55
11. Total Expenditures (lines 9 & 10)	56,431.60	51,733.09	3,776.09	16,365.83	22,905,659.96
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(25,143.60)	65,813.84	0.00	(3,252.02)	(6,455,226.60)
a. Unearned Revenue		65,813.84			559,780.65
b. Accounts Payable					341,809.18
c. Accounts Receivable	25,143.60			3,252.02	7,356,816.43
14. Unused Grant Award Calculation (line 4 minus line 9)	215.40	68,193.08	21,918.79	3,269.59	33,430,803.88
15. If Carryover is allowed, enter line 14 amount here			21,918.79		31,018,366.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,431.60	51,733.09	3,776.09	16,365.83	22,898,419.41

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LOCAL PROGRAM NAME	Sobrato Matching Funds to 9302	CSPP Center Fees	First 5 Inclusion Collabr Grnt	CCSESA	First 5 CSPP QRIS Block Grant	RW Johnson Foundation	SVCF/Chan Zuckerberg
RESOURCE CODE	9102	9120	9315	9353	9354	9360	9362
REVENUE OBJECT	8677	8673	8689	8689	8699	8689	8980
LOCAL DESCRIPTION (if any)	930-910293	120-872800	930-418071, 72	930-712030	120-935412	930	Fd 922 combined
AWARD							
1. Prior Year Carryover	85,022.12					0.25	1,890,575.97
2. a. Current Year Award		78,689.00	113,463.00	190,000.00	152,510.00	20,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	78,689.00	113,463.00	190,000.00	152,510.00	20,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	85,022.12	78,689.00	113,463.00	190,000.00	152,510.00	20,000.25	1,890,575.97
REVENUES							
5. Unearned Revenue Deferred from Prior Year	85,022.12					0.25	890,575.97
6. Cash Received in Current Year		78,689.00	35,419.16	90,000.00	152,510.00	20,000.00	1,000,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	85,022.12	78,689.00	35,419.16	90,000.00	152,510.00	20,000.25	1,890,575.97
EXPENDITURES							
9. Donor-Authorized Expenditures	38,716.25	78,689.00	110,469.23	66,623.66	112,488.39	20,000.25	454,863.26
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	38,716.25	78,689.00	110,469.23	66,623.66	112,488.39	20,000.25	454,863.26
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	46,305.87	0.00	(75,050.07)	23,376.34	40,021.61	0.00	1,435,712.71
a. Unearned Revenue	46,305.87			23,376.34	40,021.61		1,435,712.71
b. Accounts Payable							
c. Accounts Receivable			75,050.07				
14. Unused Grant Award Calculation (line 4 minus line 9)	46,305.87	0.00	2,993.77	123,376.34	40,021.61	0.00	1,435,712.71
15. If Carryover is allowed, enter line 14 amount here	46,305.87			123,376.34	40,021.61		1,435,712.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	38,716.25	78,689.00	110,469.23	66,623.66	112,488.39	20,000.25	454,863.26

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LOCAL PROGRAM NAME	Orange County COE #43717	LPC Training Modules Project	First 5 SA-18-107- 003	Packard Foundation Grant #2017-66888	CDE CN #180314	Hewlett Power of Democracy #2017- 6962	Hewlett Artspiration #2018-6962
RESOURCE CODE	9363	9364	9365	9366	9367	9369	9370
REVENUE OBJECT	8677	8677	8689	8699	8689	8699	8699
LOCAL DESCRIPTION (if any)	930-936317	930-936493	922-936592	939-936693	930-936719	930-936993	930-937093
AWARD							
1. Prior Year Carryover	62,162.19	7,445.78	220,463.48	50,000.00	1,623,699.23	19,780.55	226,244.45
2. a. Current Year Award					0.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	62,162.19	7,445.78	220,463.48	50,000.00	1,623,699.23	19,780.55	226,244.45
REVENUES							
5. Unearned Revenue Deferred from Prior Year	62,162.19	7,445.78		50,000.00		19,780.55	101,244.45
6. Cash Received in Current Year			19,284.16		324,738.60		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	62,162.19	7,445.78	19,284.16	50,000.00	324,738.60	19,780.55	101,244.45
EXPENDITURES							
9. Donor-Authorized Expenditures	62,162.19	1,259.15	27,213.48	50,000.00	755,798.25	19,780.55	90,284.20
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	62,162.19	1,259.15	27,213.48	50,000.00	755,798.25	19,780.55	90,284.20
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	6,186.63	(7,929.32)	0.00	(431,059.65)	0.00	10,960.25
a. Unearned Revenue		6,186.63					10,960.25
b. Accounts Payable							
c. Accounts Receivable			7,929.32		431,059.65		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,186.63	193,250.00	0.00	867,900.98	0.00	135,960.25
15. If Carryover is allowed, enter line 14 amount here		6,186.63	193,250.00		832,777.30		135,960.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,162.19	1,259.15	27,213.48	50,000.00	755,798.25	19,780.55	90,284.20

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	SD Bechtel Jr Roudation	Orange County COE #44731	Packard Foundation Grant #2018-67772	First 5 Classroom Profile (ICP)	Universal Access to Childcare	CCSESA Hewlett	CCSESA Stewart
RESOURCE CODE	9371	9372	9373	9374	9375	9376	9377
REVENUE OBJECT	8689	8677	8699	8689	8699	8699	8699
LOCAL DESCRIPTION (if any)	930-937193	930-937293	939-937793	930-937493	930-937593	930-937693	930-937793
AWARD							
1. Prior Year Carryover	182,789.32	27,613.32					
2. a. Current Year Award	2,571.69	50,000.00	150,000.00	43,909.00	111,500.00	5,000.00	3,000.00
b. Other Adjustments	3,978.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,549.69	50,000.00	150,000.00	43,909.00	111,500.00	5,000.00	3,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	189,339.01	77,613.32	150,000.00	43,909.00	111,500.00	5,000.00	3,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	182,789.32	27,613.32					
6. Cash Received in Current Year	6,549.69	50,000.00	150,000.00	8,970.96	42,826.23	5,000.00	2,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	189,339.01	77,613.32	150,000.00	8,970.96	42,826.23	5,000.00	2,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	150,166.92	31,140.51	150,000.00	41,090.54	106,207.85	5,000.00	1,798.93
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	150,166.92	31,140.51	150,000.00	41,090.54	106,207.85	5,000.00	1,798.93
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	39,172.09	46,472.81	0.00	(32,119.58)	(63,381.62)	0.00	201.07
a. Unearned Revenue	39,172.09	46,472.81					201.07
b. Accounts Payable							
c. Accounts Receivable				32,119.58	63,381.62		
14. Unused Grant Award Calculation (line 4 minus line 9)	39,172.09	46,472.81	0.00	2,818.46	5,292.15	0.00	1,201.07
15. If Carryover is allowed, enter line 14 amount here	39,172.09	46,472.81			5,292.15		1,201.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	150,166.92	31,140.51	150,000.00	41,090.54	106,207.85	5,000.00	1,798.93

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LOCAL PROGRAM NAME	Walden West Foundation	SVCF/Chan Zuckerberg	Silicon Valley Energy Watch	SVCF Promoting Civic Participation	SCVWD #A4257R	Regional Improvement Initiative	Preschool Development Grant CDE CN 180479
RESOURCE CODE	9378	9379	9380	9381	9382	9384	9385
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8689
LOCAL DESCRIPTION (if any)	930-937893	930-937992	930-938093	930-938193	930-938293	930-938493	930-938593
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	22,242.50	420,000.00	99,000.00	55,000.00	50,000.00	42,500.00	1,250,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,242.50	420,000.00	99,000.00	55,000.00	50,000.00	42,500.00	1,250,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	22,242.50	420,000.00	99,000.00	55,000.00	50,000.00	42,500.00	1,250,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	22,242.50	420,000.00	99,000.00	55,000.00		42,500.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,242.50	420,000.00	99,000.00	55,000.00	0.00	42,500.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	196.80	318,017.68	99,000.00	14,071.63		1,112.89	79,978.22
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	196.80	318,017.68	99,000.00	14,071.63	0.00	1,112.89	79,978.22
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	22,045.70	101,982.32	0.00	40,928.37	0.00	41,387.11	(79,978.22)
a. Unearned Revenue	22,045.70	101,982.32		40,928.37		41,387.11	
b. Accounts Payable							
c. Accounts Receivable							79,978.22
14. Unused Grant Award Calculation (line 4 minus line 9)	22,045.70	101,982.32	0.00	40,928.37	50,000.00	41,387.11	1,170,021.78
15. If Carryover is allowed, enter line 14 amount here	22,045.70	101,982.32		40,928.37	50,000.00	41,387.11	1,150,690.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	196.80	318,017.68	99,000.00	14,071.63	0.00	1,112.89	79,978.22

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LOCAL PROGRAM NAME	Foundation - Walden West Foundation	MTSS	TOTAL
RESOURCE CODE	9387	9389	
REVENUE OBJECT	8689	8677	
LOCAL DESCRIPTION (if any)	930-938793	921-938921	
AWARD			
1. Prior Year Carryover			4,395,796.66
2. a. Current Year Award	20,000.00	50,000.00	2,929,385.19
b. Other Adjustments			3,978.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	50,000.00	2,933,363.19
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	20,000.00	50,000.00	7,329,159.85
REVENUES			
5. Unearned Revenue Deferred from Prior Year			1,426,633.95
6. Cash Received in Current Year	11,313.00	50,000.00	2,686,043.30
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	11,313.00	50,000.00	4,112,677.25
EXPENDITURES			
9. Donor-Authorized Expenditures			2,886,129.83
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	2,886,129.83
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	11,313.00	50,000.00	1,226,547.42
a. Unearned Revenue	11,313.00	50,000.00	1,916,065.88
b. Accounts Payable			0.00
c. Accounts Receivable			689,518.46
14. Unused Grant Award Calculation (line 4 minus line 9)	20,000.00	50,000.00	4,443,030.02
15. If Carryover is allowed, enter line 14 amount here	20,000.00	50,000.00	4,382,763.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	2,886,129.83

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FEDERAL GRANT AWARDS,
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FEDERAL PROGRAM NAME	IASA-Title 1 Part A Low Inc & Neg	NCLB: Title 1 STW SYS SCHL SUP	IASA-Title 1 Part D Delinquent	IASA-Title 1 Migrant Ed Pass Proj	IASA-Migrant Ed Summer Prog Combined	ESSA School Improvement for LEAs Sp Ed	ESSA CSI for COE's
FEDERAL CATALOG NUMBER	84.01	84.010A	84.01	84.011	84.011	84.01	84.01
RESOURCE CODE	3010	3020	3025	3045	3060	3182	3183
REVENUE OBJECT	8290	8290	8290/8980	8290	8290/8990	8290	8290
LOCAL DESCRIPTION (if any)	882/889	880-51200x	889 combined	880-304588	870-306x	882	880
AWARD							
1. Prior Year Carryover	1,027,439.00	140,162.43	1,502,237.17				
2. a. Current Year Award	1,307,691.00		567,003.00	33,923.00	9,099,371.00	689,768.00	283,286.00
b. Transferability (ESSA)							
c. Other Adjustments			(35,338.00)				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,307,691.00	0.00	531,665.00	33,923.00	9,099,371.00	689,768.00	283,286.00
3. Required Matching Funds/Other						1.00	
4. Total Available Award (sum lines 1, 2d, & 3)	2,335,130.00	140,162.43	2,033,902.17	33,923.00	9,099,371.00	689,769.00	283,286.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		20,090.93	76,733.87				
6. Cash Received in Current Year	1,141,916.14	118,645.45	600,306.00	30,530.70	5,199,422.76	172,442.00	70,822.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,141,916.14	138,736.38	677,039.87	30,530.70	5,199,422.76	172,442.00	70,822.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,266,984.89	138,736.38	734,876.91	33,923.00	8,109,731.37	38,645.92	
10. Non Donor-Authorized Expenditures				432.00			
11. Total Expenditures (lines 9 & 10)	1,266,984.89	138,736.38	734,876.91	34,355.00	8,109,731.37	38,645.92	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(125,068.75)	0.00	(57,837.04)	(3,392.30)	(2,910,308.61)	133,796.08	70,822.00
a. Unearned Revenue				0.00		133,796.08	70,822.00
b. Accounts Payable	263,480.00						
c. Accounts Receivable	388,548.75		57,837.04	3,392.30	2,910,308.61		
14. Unused Grant Award Calculation (line 4 minus line 9)	1,068,145.11	1,426.05	1,299,025.26	0.00	989,639.63	651,123.08	283,286.00
15. If Carryover is allowed, enter line 14 amount here	864,126.25		421,078.96			651,122.08	283,286.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,266,984.89	138,736.38	734,876.91	33,923.00	8,109,731.37	38,645.92	0.00

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FEDERAL PROGRAM NAME	Spec Ed - IDEA Basic	Spec Ed IDEA Presch Non Ris	IDEA Federal Preschool	Spec Ed - IDEA Pesch Cap PCA 13839	IDEA Mental Health Alloc Plan	Sp Ed - IDEA Presch Staff Dev	Sp Ed - IDEA Early Intervention
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.173A	84.027	84.173A	PCA 23761
RESOURCE CODE	3310	3315	3320	3326	3327	3345	3385
REVENUE OBJECT	8181/8287	8182/8990/8287	8287	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	100/820/882/921	820/100	820/100	880-332688	882/100	820/100	882
AWARD							
1. Prior Year Carryover	4,969,407.00	120,156.00	385,631.00	4,597.74	658,304.00	5,277.00	
2. a. Current Year Award	30,565,501.00	845,544.00		590,686.00	1,698,554.00	6,603.00	787,560.00
b. Transferability (ESSA)							
c. Other Adjustments	(1,249,964.00)	(66,383.00)			(16,891.00)	(458.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	29,315,537.00	779,161.00	0.00	590,686.00	1,681,663.00	6,145.00	787,560.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	34,284,944.00	899,317.00	385,631.00	595,283.74	2,339,967.00	11,422.00	787,560.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	4,962,755.00	120,156.00	385,631.00	430,584.74	1,826,958.00	4,301.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,962,755.00	120,156.00	385,631.00	430,584.74	1,826,958.00	4,301.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,579,878.00	230,030.00	385,631.00	594,938.74	1,832,487.00	6,119.00	787,560.00
10. Non Donor-Authorized Expenditures		3,215.55		1,387.00			
11. Total Expenditures (lines 9 & 10)	7,579,878.00	233,245.55	385,631.00	596,325.74	1,832,487.00	6,119.00	787,560.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,617,123.00)	(109,874.00)	0.00	(164,354.00)	(5,529.00)	(1,818.00)	(787,560.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,617,123.00	109,874.00		164,354.00	5,529.00	1,818.00	787,560.00
14. Unused Grant Award Calculation (line 4 minus line 9)	26,705,066.00	669,287.00	0.00	345.00	507,480.00	5,303.00	0.00
15. If Carryover is allowed, enter line 14 amount here	26,705,066.00	669,287.00			507,480.00	5,303.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,579,878.00	230,030.00	385,631.00	594,938.74	1,832,487.00	6,119.00	787,560.00

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FEDERAL PROGRAM NAME	Sp Ed ALT Dispute Resolution-COMBINED	Voc & Appl Secondary & Adult	Title II Part A, Teacher Quality	Title III Limited English Profic.	Title III Yr 2 & 4 Tech Assist	CD Fed Child Care Ctr	CD Federal Quality Improv Actc COMBINED
FEDERAL CATALOG NUMBER	84.173A	84.048	84.367	84.365	84.365	Various	93.575
RESOURCE CODE	3395	3550	4035	4203	4204	5025	5035/5036
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290/8590
LOCAL DESCRIPTION (if any)	100/810	889	880	882/889	880	120-87220x	123 Combined
AWARD							
1. Prior Year Carryover	14,409.75	52,118.00	7,496.95	87,860.47	215,570.41		416.90
2. a. Current Year Award	15,865.00		34,636.00	62,703.00	156,718.00	102,683.00	1,437,174.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,865.00	0.00	34,636.00	62,703.00	156,718.00	102,683.00	1,437,174.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	30,274.75	52,118.00	42,132.95	150,563.47	372,288.41	102,683.00	1,437,590.90
REVENUES							
5. Unearned Revenue Deferred from Prior Year		35,613.18		12,104.89	183,095.41		
6. Cash Received in Current Year	3,652.75		32,759.95	45,790.00	63,531.31	42,716.00	696,908.90
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,652.75	35,613.18	32,759.95	57,894.89	246,626.72	42,716.00	696,908.90
EXPENDITURES							
9. Donor-Authorized Expenditures	14,409.75		39,415.65	43,252.50	231,761.78		701,730.91
10. Non Donor-Authorized Expenditures							2,206.00
11. Total Expenditures (lines 9 & 10)	14,409.75	0.00	39,415.65	43,252.50	231,761.78	0.00	703,936.91
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,757.00)	35,613.18	(6,655.70)	14,642.39	14,864.94	42,716.00	(4,822.01)
a. Unearned Revenue				14,642.39	14,864.94		259,841.40
b. Accounts Payable		35,613.18				42,716.00	
c. Accounts Receivable	10,757.00	0.00	6,655.70				264,663.41
14. Unused Grant Award Calculation (line 4 minus line 9)	15,865.00	52,118.00	2,717.30	107,310.97	140,526.63	102,683.00	735,859.99
15. If Carryover is allowed, enter line 14 amount here	15,865.00		2,717.30	107,310.97	30,536.74		733,268.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,409.75	0.00	39,415.65	43,252.50	231,761.78	0.00	701,730.91

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FEDERAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CD Local Planning Councils	Homeless Children Ed Grant	Strong Start Pay to Success	Other Federal - Capromise	TOTAL
FEDERAL CATALOG NUMBER	93.575	84.196		84.418P	
RESOURCE CODE	5055	5630 combined	5812	5815	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	123-409060	889	880 581288	882	
AWARD					
1. Prior Year Carryover		32,426.17	25,694.88	6,564.46	9,255,769.33
2. a. Current Year Award	56,647.00	87,500.00			48,429,416.00
b. Transferability (ESSA)					0.00
c. Other Adjustments				13,070.96	(1,355,963.04)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	56,647.00	87,500.00	0.00	13,070.96	47,073,452.96
3. Required Matching Funds/Other					1.00
4. Total Available Award (sum lines 1, 2d, & 3)	56,647.00	119,926.17	25,694.88	19,635.42	56,329,223.29
REVENUES					
5. Unearned Revenue Deferred from Prior Year					327,638.28
6. Cash Received in Current Year	31,288.00	117,546.93	3,776.09	13,113.81	16,115,554.53
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	31,288.00	117,546.93	3,776.09	13,113.81	16,443,192.81
EXPENDITURES					
9. Donor-Authorized Expenditures	56,431.60	51,733.09	3,776.09	16,365.83	22,898,419.41
10. Non Donor-Authorized Expenditures					7,240.55
11. Total Expenditures (lines 9 & 10)	56,431.60	51,733.09	3,776.09	16,365.83	22,905,659.96
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(25,143.60)	65,813.84	0.00	(3,252.02)	(6,455,226.60)
a. Unearned Revenue		65,813.84			559,780.65
b. Accounts Payable					341,809.18
c. Accounts Receivable	25,143.60			3,252.02	7,356,816.43
14. Unused Grant Award Calculation (line 4 minus line 9)	215.40	68,193.08	21,918.79	3,269.59	33,430,803.88
15. If Carryover is allowed, enter line 14 amount here			21,918.79		31,018,366.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,431.60	51,733.09	3,776.09	16,365.83	22,898,419.41

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STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	State Local Planning Councils	Child Dev. Pre-K & Family Literacy Support	CA State Preschool Program	CD: CTKS Incentive program	CD: Preschool QRIS Block Grant	Career Technical Educ Incentive	Sp Ed - Infant Discretionary funds
RESOURCE CODE	6045	6052	6105	6126	6127	6387	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	123-409060	120-507101	120-87250x/87230x	123-612612	123-612712	889-265120	882-6515
AWARD							
1. Prior Year Carryover	0.00			347,215.79	148,668.90	89,460.07	
2. a. Current Year Award	1,489.00	10,000.00	5,511,212.00		1,486,335.00		500,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,489.00	10,000.00	5,511,212.00	0.00	1,486,335.00	0.00	500,000.00
3. Required Matching Funds/Other			0.00				
4. Total Available Award (sum lines 1, 2c, & 3)	1,489.00	10,000.00	5,511,212.00	347,215.79	1,635,003.90	89,460.07	500,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				347,215.79		89,460.07	
6. Cash Received in Current Year	1,305.00	2,500.00	3,300,371.90		1,459,249.73		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,305.00	2,500.00	3,300,371.90	347,215.79	1,459,249.73	89,460.07	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,305.00	9,541.00	3,506,744.90	287,008.51	1,459,249.73	89,460.07	500,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,305.00	9,541.00	3,506,744.90	287,008.51	1,459,249.73	89,460.07	500,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(7,041.00)	(206,373.00)	60,207.28	0.00	0.00	(500,000.00)
a. Unearned Revenue		0.00	0.00				
b. Accounts Payable			69,167.00	60,207.28			
c. Accounts Receivable		7,041.00	275,540.00				500,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	184.00	459.00	2,004,467.10	60,207.28	175,754.17	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00				175,754.17		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,305.00	9,541.00	3,506,744.90	287,008.51	1,459,249.73	89,460.07	500,000.00

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STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Sp Ed: Project Workability I	CTALF	CTATPE	TUPE: Grades 6-12	TUPE: Prop 56 Local Assistance	Foster Youth Programs	Classified Schools Employee Grant
RESOURCE CODE	6520	6680	6685	6690	6695	7366	7815
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	882-6520	880-542870	80-6690	880-669003	880-669501	889-572900	880-781588
AWARD							
1. Prior Year Carryover		4,521.01	116,851.00	124,031.49	590,323.00	173,800.83	
2. a. Current Year Award	141,290.00	84,932.00	208,184.00			534,736.00	200,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	141,290.00	84,932.00	208,184.00	0.00	0.00	534,736.00	200,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	141,290.00	89,453.01	325,035.00	124,031.49	590,323.00	708,536.83	200,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		4,521.01	87,638.00	(225,879.22)		(358,398.16)	2,528.38
6. Cash Received in Current Year		63,699.00	185,351.00		295,161.50	793,207.50	197,471.62
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	68,220.01	272,989.00	(225,879.22)	295,161.50	434,809.34	200,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	141,290.00	44,225.08	115,416.77	14,362.50	447,852.41	528,226.35	176,123.28
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	141,290.00	44,225.08	115,416.77	14,362.50	447,852.41	528,226.35	176,123.28
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(141,290.00)	23,994.93	157,572.23	(240,241.72)	(152,690.91)	(93,417.01)	23,876.72
a. Unearned Revenue		23,994.93	156,138.00				23,876.72
b. Accounts Payable			1,434.23				
c. Accounts Receivable	141,290.00			240,241.72	152,690.91	93,417.01	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	45,227.93	209,618.23	109,668.99	142,470.59	180,310.48	23,876.72
15. If Carryover is allowed, enter line 14 amount here		45,227.93	208,184.00	109,668.99		180,310.48	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	141,290.00	44,225.08	115,416.77	14,362.50	447,852.41	528,226.35	176,123.28

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,594,872.09
2. a. Current Year Award	8,678,178.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,678,178.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	10,273,050.09
REVENUES	
5. Unearned Revenue Deferred from Prior Year	(52,914.13)
6. Cash Received in Current Year	6,298,317.25
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	6,245,403.12
EXPENDITURES	
9. Donor-Authorized Expenditures	7,320,805.60
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,320,805.60
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,075,402.48)
a. Unearned Revenue	204,009.65
b. Accounts Payable	130,808.51
c. Accounts Receivable	1,410,220.64
14. Unused Grant Award Calculation (line 4 minus line 9)	2,952,244.49
15. If Carryover is allowed, enter line 14 amount here	719,145.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,320,805.60

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Sobrato Matching Funds to 9302	CSPP Center Fees	First 5 Inclusion Collabr Grnt	CCSESA	First 5 CSPP QRIS Block Grant	RW Johnson Foundation	SVCF/Chan Zuckerberg
RESOURCE CODE	9102	9120	9315	9353	9354	9360	9362
REVENUE OBJECT	8677	8673	8689	8689	8699	8689	8980
LOCAL DESCRIPTION (if any)	930-910293	120-872800	930-418071, 72	930-712030	120-935412	930	Fd 922 combined
AWARD							
1. Prior Year Carryover	85,022.12					0.25	1,890,575.97
2. a. Current Year Award		78,689.00	113,463.00	190,000.00	152,510.00	20,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	78,689.00	113,463.00	190,000.00	152,510.00	20,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	85,022.12	78,689.00	113,463.00	190,000.00	152,510.00	20,000.25	1,890,575.97
REVENUES							
5. Unearned Revenue Deferred from Prior Year	85,022.12					0.25	890,575.97
6. Cash Received in Current Year		78,689.00	35,419.16	90,000.00	152,510.00	20,000.00	1,000,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	85,022.12	78,689.00	35,419.16	90,000.00	152,510.00	20,000.25	1,890,575.97
EXPENDITURES							
9. Donor-Authorized Expenditures	38,716.25	78,689.00	110,469.23	66,623.66	112,488.39	20,000.25	454,863.26
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	38,716.25	78,689.00	110,469.23	66,623.66	112,488.39	20,000.25	454,863.26
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	46,305.87	0.00	(75,050.07)	23,376.34	40,021.61	0.00	1,435,712.71
a. Unearned Revenue	46,305.87			23,376.34	40,021.61		1,435,712.71
b. Accounts Payable							
c. Accounts Receivable			75,050.07				
14. Unused Grant Award Calculation (line 4 minus line 9)	46,305.87	0.00	2,993.77	123,376.34	40,021.61	0.00	1,435,712.71
15. If Carryover is allowed, enter line 14 amount here	46,305.87			123,376.34	40,021.61		1,435,712.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	38,716.25	78,689.00	110,469.23	66,623.66	112,488.39	20,000.25	454,863.26

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LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Orange County COE #43717	LPC Training Modules Project	First 5 SA-18-107- 003	Packard Foundation Grant #2017-66888	CDE CN #180314	Hewlett Power of Democracy #2017- 6962	Hewlett Artspiration #2018-6962
RESOURCE CODE	9363	9364	9365	9366	9367	9369	9370
REVENUE OBJECT	8677	8677	8689	8699	8689	8699	8699
LOCAL DESCRIPTION (if any)	930-936317	930-936493	922-936592	939-936693	930-936719	930-936993	930-937093
AWARD							
1. Prior Year Carryover	62,162.19	7,445.78	220,463.48	50,000.00	1,623,699.23	19,780.55	226,244.45
2. a. Current Year Award					0.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	62,162.19	7,445.78	220,463.48	50,000.00	1,623,699.23	19,780.55	226,244.45
REVENUES							
5. Unearned Revenue Deferred from Prior Year	62,162.19	7,445.78		50,000.00		19,780.55	101,244.45
6. Cash Received in Current Year			19,284.16		324,738.60		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	62,162.19	7,445.78	19,284.16	50,000.00	324,738.60	19,780.55	101,244.45
EXPENDITURES							
9. Donor-Authorized Expenditures	62,162.19	1,259.15	27,213.48	50,000.00	755,798.25	19,780.55	90,284.20
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	62,162.19	1,259.15	27,213.48	50,000.00	755,798.25	19,780.55	90,284.20
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	6,186.63	(7,929.32)	0.00	(431,059.65)	0.00	10,960.25
a. Unearned Revenue		6,186.63					10,960.25
b. Accounts Payable							
c. Accounts Receivable			7,929.32		431,059.65		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,186.63	193,250.00	0.00	867,900.98	0.00	135,960.25
15. If Carryover is allowed, enter line 14 amount here		6,186.63	193,250.00		832,777.30		135,960.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,162.19	1,259.15	27,213.48	50,000.00	755,798.25	19,780.55	90,284.20

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LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	SD Bechtel Jr Roudation	Orange County COE #44731	Packard Foundation Grant #2018-67772	First 5 Classroom Profile (ICP)	Universal Access to Childcare	CCSESA Hewlett	CCSESA Stewart
RESOURCE CODE	9371	9372	9373	9374	9375	9376	9377
REVENUE OBJECT	8689	8677	8699	8689	8699	8699	8699
LOCAL DESCRIPTION (if any)	930-937193	930-937293	939-937793	930-937493	930-937593	930-937693	930-937793
AWARD							
1. Prior Year Carryover	182,789.32	27,613.32					
2. a. Current Year Award	2,571.69	50,000.00	150,000.00	43,909.00	111,500.00	5,000.00	3,000.00
b. Other Adjustments	3,978.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,549.69	50,000.00	150,000.00	43,909.00	111,500.00	5,000.00	3,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	189,339.01	77,613.32	150,000.00	43,909.00	111,500.00	5,000.00	3,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	182,789.32	27,613.32					
6. Cash Received in Current Year	6,549.69	50,000.00	150,000.00	8,970.96	42,826.23	5,000.00	2,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	189,339.01	77,613.32	150,000.00	8,970.96	42,826.23	5,000.00	2,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	150,166.92	31,140.51	150,000.00	41,090.54	106,207.85	5,000.00	1,798.93
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	150,166.92	31,140.51	150,000.00	41,090.54	106,207.85	5,000.00	1,798.93
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	39,172.09	46,472.81	0.00	(32,119.58)	(63,381.62)	0.00	201.07
a. Unearned Revenue	39,172.09	46,472.81					201.07
b. Accounts Payable							
c. Accounts Receivable				32,119.58	63,381.62		
14. Unused Grant Award Calculation (line 4 minus line 9)	39,172.09	46,472.81	0.00	2,818.46	5,292.15	0.00	1,201.07
15. If Carryover is allowed, enter line 14 amount here	39,172.09	46,472.81			5,292.15		1,201.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	150,166.92	31,140.51	150,000.00	41,090.54	106,207.85	5,000.00	1,798.93

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LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Walden West Foundation	SVCF/Chan Zuckerberg	Silicon Valley Energy Watch	SVCF Promoting Civic Participation	SCVWD #A4257R	Regional Improvement Initiative	Preschool Development Grant CDE CN 180479
RESOURCE CODE	9378	9379	9380	9381	9382	9384	9385
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8689
LOCAL DESCRIPTION (if any)	930-937893	930-937992	930-938093	930-938193	930-938293	930-938493	930-938593
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	22,242.50	420,000.00	99,000.00	55,000.00	50,000.00	42,500.00	1,250,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,242.50	420,000.00	99,000.00	55,000.00	50,000.00	42,500.00	1,250,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	22,242.50	420,000.00	99,000.00	55,000.00	50,000.00	42,500.00	1,250,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	22,242.50	420,000.00	99,000.00	55,000.00		42,500.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,242.50	420,000.00	99,000.00	55,000.00	0.00	42,500.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	196.80	318,017.68	99,000.00	14,071.63		1,112.89	79,978.22
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	196.80	318,017.68	99,000.00	14,071.63	0.00	1,112.89	79,978.22
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	22,045.70	101,982.32	0.00	40,928.37	0.00	41,387.11	(79,978.22)
a. Unearned Revenue	22,045.70	101,982.32		40,928.37		41,387.11	
b. Accounts Payable							
c. Accounts Receivable							79,978.22
14. Unused Grant Award Calculation (line 4 minus line 9)	22,045.70	101,982.32	0.00	40,928.37	50,000.00	41,387.11	1,170,021.78
15. If Carryover is allowed, enter line 14 amount here	22,045.70	101,982.32		40,928.37	50,000.00	41,387.11	1,150,690.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	196.80	318,017.68	99,000.00	14,071.63	0.00	1,112.89	79,978.22

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LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Foundation - Walden West Foundation	MTSS	TOTAL
RESOURCE CODE	9387	9389	
REVENUE OBJECT	8689	8677	
LOCAL DESCRIPTION (if any)	930-938793	921-938921	
AWARD			
1. Prior Year Carryover			4,395,796.66
2. a. Current Year Award	20,000.00	50,000.00	2,929,385.19
b. Other Adjustments			3,978.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	50,000.00	2,933,363.19
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	20,000.00	50,000.00	7,329,159.85
REVENUES			
5. Unearned Revenue Deferred from Prior Year			1,426,633.95
6. Cash Received in Current Year	11,313.00	50,000.00	2,686,043.30
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	11,313.00	50,000.00	4,112,677.25
EXPENDITURES			
9. Donor-Authorized Expenditures			2,886,129.83
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	2,886,129.83
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	11,313.00	50,000.00	1,226,547.42
a. Unearned Revenue	11,313.00	50,000.00	1,916,065.88
b. Accounts Payable			0.00
c. Accounts Receivable			689,518.46
14. Unused Grant Award Calculation (line 4 minus line 9)	20,000.00	50,000.00	4,443,030.02
15. If Carryover is allowed, enter line 14 amount here	20,000.00	50,000.00	4,382,763.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	2,886,129.83

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

FEDERAL PROGRAM NAME	Medi-Cal Admin Activities	CACFP Claims - Centers & Family Day Care	CACFP Cash-in-Lieu of Commodities	MEDI-CAL Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	10.558	93.778	
RESOURCE CODE	882	5320	5340	5640	
REVENUE OBJECT	8290	8220, 8550	8220	8290	
LOCAL DESCRIPTION (if any)	882	TOTAL RE 5320	RE 5340 TOTAL	882	
AWARD					
1. Prior Year Restricted Ending Balance	693,383.63			1,343,139.44	2,036,523.07
2. a. Current Year Award	1,375,456.13	821,063.75	36,195.69	1,359,651.11	3,592,366.68
b. Other Adjustments	(185,814.31)	1.51			(185,812.80)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,189,641.82	821,065.26	36,195.69	1,359,651.11	3,406,553.88
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,883,025.45	821,065.26	36,195.69	2,702,790.55	5,443,076.95
REVENUES					
5. Cash Received in Current Year	1,277,375.42	821,065.26	36,195.69	1,220,996.73	3,355,633.10
6. Amounts Included in Line 5 for Prior Year Adjustments	(185,814.31)				(185,814.31)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	98,080.71	0.00	0.00	138,654.38	236,735.09
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	98,080.71	0.00	0.00	138,654.38	236,735.09
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,375,456.13	821,065.26	36,195.69	1,359,651.11	3,592,368.19
EXPENDITURES					
10. Donor-Authorized Expenditures	523,638.39	821,063.75	36,195.69	1,372,623.13	2,753,520.96
11. Non Donor-Authorized Expenditures				85,115.60	85,115.60
12. Total Expenditures (line 10 plus line 11)	523,638.39	821,063.75	36,195.69	1,457,738.73	2,838,636.56
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	1,359,387.06	1.51	0.00	1,330,167.42	2,689,555.99

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

STATE PROGRAM NAME	Deferred Maintenance	LCFF -CO Williams & Valenzuela (frmrlly 7385)	Tier III Prof Dev Blk Grant AB 825 (frmrlly 7393)	1x Spe Ed PD 18-19	LCFF-Educational Technology	LCFF-VPSS Peer Assistance Review	Differentiated Assistance
RESOURCE CODE	14	580	584	596	664	670	688
REVENUE OBJECT		8590	8590	8980	8091/8980-22	8091	8011/8091
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,791,596.81	29,531.98	32,149.61		401,285.94	0.00	
2. a. Current Year Award				89,823.00	825,611.00	47,114.86	2,050,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	89,823.00	825,611.00	47,114.86	2,050,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,791,596.81	29,531.98	32,149.61	89,823.00	1,226,896.94	47,114.86	2,050,000.00
REVENUES							
5. Cash Received in Current Year					825,611.00	47,114.86	2,050,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	89,823.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	89,823.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	89,823.00	825,611.00	47,114.86	2,050,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	190,193.43	20,356.45			871,316.04	47,114.86	911,773.39
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	190,193.43	20,356.45	0.00	0.00	871,316.04	47,114.86	911,773.39
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,601,403.38	9,175.53	32,149.61	89,823.00	355,580.90	0.00	1,138,226.61

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STATE AWARDS,
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STATE PROGRAM NAME	LCFF Regional Occupational Center	LCFF Transportation	State Lottery: Unrestricted	Education Protection Acct (EPA)	CA Clean Energy Jobs Act Prop 39	Lottery: Instructional Materials	Special Education
RESOURCE CODE	970	990	1100	1400	6230	6300	6500
REVENUE OBJECT	8091/8980	8091/8990	8560	8091, 8012	8590	8560	various
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	77,374.73				544,525.88		6,572,847.44
2. a. Current Year Award	98,206.51	977,663.00	306,519.29	97,500.00		129,173.79	105,534,738.92
b. Other Adjustments		676,026.77					(1,055,499.03)
c. Adj Curr Yr Award (sum lines 2a & 2b)	98,206.51	1,653,689.77	306,519.29	97,500.00	0.00	129,173.79	104,479,239.89
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	175,581.24	1,653,689.77	306,519.29	97,500.00	544,525.88	129,173.79	111,052,087.33
REVENUES							
5. Cash Received in Current Year	(7,750.00)	1,653,689.77	222,138.89	97,500.00		129,173.79	103,692,038.88
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	105,956.51	0.00	84,380.40	0.00	0.00	0.00	787,201.01
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	105,956.51	0.00	84,380.40	0.00	0.00	0.00	787,201.01
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	98,206.51	1,653,689.77	306,519.29	97,500.00	0.00	129,173.79	104,479,239.89
EXPENDITURES							
10. Donor-Authorized Expenditures	98,206.51	1,653,689.77	233,294.44	97,500.00	208,352.58	71,724.09	106,264,502.05
11. Non Donor-Authorized Expenditures	82,353.96						100,333.87
12. Total Expenditures (line 10 plus line 11)	180,560.47	1,653,689.77	233,294.44	97,500.00	208,352.58	71,724.09	106,364,835.92
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	77,374.73	0.00	73,224.85	0.00	336,173.30	57,449.70	4,787,585.28

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STATE AWARDS,
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STATE PROGRAM NAME	Early Ed Exceptnl Needs	Mental Health Services Apportionment	Block Grant Available only thru 6/30/19	State School Facilities Project	TOTAL
RESOURCE CODE	6510	6512	7338	7710	
REVENUE OBJECT	8311	8587	8590	8545	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	23,828.21		77,494.00	325,426.78	11,876,061.38
2. a. Current Year Award	3,452,725.00	9,669,319.00		6,623.52	123,285,017.89
b. Other Adjustments		(111,033.00)			(490,505.26)
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,452,725.00	9,558,286.00	0.00	6,623.52	122,794,512.63
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,476,553.21	9,558,286.00	77,494.00	332,050.30	134,670,574.01
REVENUES					
5. Cash Received in Current Year	3,452,722.00	7,333,797.00		4,789.42	119,500,825.61
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3.00	2,224,489.00	0.00	1,834.10	3,293,687.02
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3.00	2,224,489.00	0.00	1,834.10	3,293,687.02
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	3,452,725.00	9,558,286.00	0.00	6,623.52	122,794,512.63
EXPENDITURES					
10. Donor-Authorized Expenditures	3,406,571.04	9,558,286.00	49,667.77		123,682,548.42
11. Non Donor-Authorized Expenditures				500.00	183,187.83
12. Total Expenditures (line 10 plus line 11)	3,406,571.04	9,558,286.00	49,667.77	500.00	123,865,736.25
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	69,982.17	0.00	27,826.23	332,050.30	10,988,025.59

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LOCAL AWARDS,
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LOCAL PROGRAM NAME	Ongoing & Major Maint	RDA	Early Lrng Svcs Wkshps/Fees	Walden West Special Events	Fir for Lrning Health& Wellness	Ed Services Support	Library Services - workshops&fees
RESOURCE CODE	8150	9010	9011	9103	9108	9109	9110
REVENUE OBJECT	8980	8625/8990	8677	8689	8677/8689	8677 & 8689	8689/8699/8677
LOCAL DESCRIPTION (if any)	801-801xxx	801	930-901193	850-910385	930-544200	930-544140	930-544850
AWARD							
1. Prior Year Restricted Ending Balance	3,390,972.14	11,597,915.19	16,606.92		4,596.16	11,825.92	47,925.18
2. a. Current Year Award	1,498,304.97	3,161,974.44			(4,596.16)	18,090.00	34,777.58
b. Other Adjustments		(1,498,304.97)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,498,304.97	1,663,669.47	0.00	0.00	(4,596.16)	18,090.00	34,777.58
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,889,277.11	13,261,584.66	16,606.92	0.00	0.00	29,915.92	82,702.76
REVENUES							
5. Cash Received in Current Year	1,498,304.97	1,663,669.47				9,642.00	34,777.58
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(4,596.16)	8,448.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(4,596.16)	8,448.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,498,304.97	1,663,669.47	0.00	0.00	(4,596.16)	18,090.00	34,777.58
EXPENDITURES							
10. Donor-Authorized Expenditures	691,263.26	2,177,789.03	8,292.30			6,849.91	39,645.18
11. Non Donor-Authorized Expenditures							9,245.50
12. Total Expenditures (line 10 plus line 11)	691,263.26	2,177,789.03	8,292.30	0.00	0.00	6,849.91	48,890.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,198,013.85	11,083,795.63	8,314.62	0.00	0.00	23,066.01	43,057.58

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LOCAL PROGRAM NAME	Applicant Fingerprint Svcs	Superintendent Office Contracts	ASAP Connect Local	Educational Support Local Rev	Environmental Education	SELPA workshop fees/Parent Legislative Day	Inclusion Collaborative Scv Fee
RESOURCE CODE	9111	9114	9116	9117	9118	9122	9123
REVENUE OBJECT	8677 & 8689	8677/8689	8689/8677	8990	8689	8xxx	various
LOCAL DESCRIPTION (if any)	930-714100	930-544111	930-546415	930-544150	850-8400x0	810-9122 total	930-418038; 912393
AWARD							
1. Prior Year Restricted Ending Balance	21,674.51	54,449.86	61,659.97	76,716.30		14,217.31	369,682.88
2. a. Current Year Award	62,609.00	1,254.60	46,000.00	3,069.00	4,111,808.85	8,840.00	215,018.78
b. Other Adjustments					890,069.86		(47,114.96)
c. Adj Curr Yr Award (sum lines 2a & 2b)	62,609.00	1,254.60	46,000.00	3,069.00	5,001,878.71	8,840.00	167,903.82
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	84,283.51	55,704.46	107,659.97	79,785.30	5,001,878.71	23,057.31	537,586.70
REVENUES							
5. Cash Received in Current Year	62,609.00	1,254.60	46,000.00	3,069.00	5,001,878.71	7,935.00	158,659.21
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	905.00	9,244.61
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	905.00	9,244.61
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	62,609.00	1,254.60	46,000.00	3,069.00	5,001,878.71	8,840.00	167,903.82
EXPENDITURES							
10. Donor-Authorized Expenditures	84,283.51	28,792.62	3,736.54		5,001,878.71	1,094.34	83,938.98
11. Non Donor-Authorized Expenditures	25,894.42		7,606.00				
12. Total Expenditures (line 10 plus line 11)	110,177.93	28,792.62	11,342.54	0.00	5,001,878.71	1,094.34	83,938.98
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	26,911.84	103,923.43	79,785.30	0.00	21,962.97	453,647.72

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LOCAL PROGRAM NAME	Response to Instruction & Intervention	Curriculum & Instruction Seminars	District & School Support Services	VAPA Local	Assessment & Assessment Local	School Leadership Service Fees	CPIN Service Fee
RESOURCE CODE	9124	9125	9126	9127	9132	9134	9136
REVENUE OBJECT	8677	8677 & 8689	8677	8689	8677	8677/8689/8699	8689
LOCAL DESCRIPTION (if any)	930-544220	930-544080	930-544210	930-544303	930-544971	930-572640	123-913612
AWARD							
1. Prior Year Restricted Ending Balance	420,766.74	823,164.95	388.49	3,876.04	42,337.33	0.00	9,447.47
2. a. Current Year Award	544,139.00	(823,164.95)					25,952.33
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	544,139.00	(823,164.95)	0.00	0.00	0.00	0.00	25,952.33
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	964,905.74	0.00	388.49	3,876.04	42,337.33	0.00	35,399.80
REVENUES							
5. Cash Received in Current Year	485,025.00	0.00					25,102.33
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	59,114.00	(823,164.95)	0.00	0.00	0.00	0.00	850.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	59,114.00	(823,164.95)	0.00	0.00	0.00	0.00	850.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	544,139.00	(823,164.95)	0.00	0.00	0.00	0.00	25,952.33
EXPENDITURES							
10. Donor-Authorized Expenditures	596,179.59			782.96	5,762.17		5,409.66
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	596,179.59	0.00	0.00	782.96	5,762.17	0.00	5,409.66
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	368,726.15	0.00	388.49	3,093.08	36,575.16	0.00	29,990.14

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LOCAL PROGRAM NAME	TSB Internal Service Fees	Charter School Donation Fee	Inclusion Collaborative Conference	Cafeteria Profit Sharing	Credentialing Programs	Collaborative Parent Engagement 1x contribution	Multilingual & Humanities Education
RESOURCE CODE	9137	9138	9139	9140	9141	9142	9143
REVENUE OBJECT	8689	8689/8699	various	8599	8677/8689	8980-81	8677/8689
LOCAL DESCRIPTION (if any)	930-913700	930-913893	930-913993	930-721050	930-914193	930-914293	930-914393
AWARD							
1. Prior Year Restricted Ending Balance	27,905.30	51.90		123,310.39			
2. a. Current Year Award	2,900.00		140,719.12	36,869.63	1,538,115.55	33,242.54	381,935.11
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,900.00	0.00	140,719.12	36,869.63	1,538,115.55	33,242.54	381,935.11
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,805.30	51.90	140,719.12	160,180.02	1,538,115.55	33,242.54	381,935.11
REVENUES							
5. Cash Received in Current Year	2,700.00			29,406.19	1,538,115.55	33,242.54	362,458.11
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	200.00	0.00	140,719.12	7,463.44	0.00	0.00	19,477.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	200.00	0.00	140,719.12	7,463.44	0.00	0.00	19,477.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,900.00	0.00	140,719.12	36,869.63	1,538,115.55	33,242.54	381,935.11
EXPENDITURES							
10. Donor-Authorized Expenditures			139,711.00	33,484.88	1,421,976.38	33,242.54	100,666.37
11. Non Donor-Authorized Expenditures					275,643.44		
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	139,711.00	33,484.88	1,697,619.82	33,242.54	100,666.37
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	30,805.30	51.90	1,008.12	126,695.14	116,139.17	0.00	281,268.74

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LOCAL PROGRAM NAME	Innovation & Instructional Support	MTSS Local Revenue	Region V Math	Childcare Planning & Support Local	San Andreas Regional Center	Target Grant	GeoLand
RESOURCE CODE	9144	9145	9146	9147	9312	9312	9388
REVENUE OBJECT	8677/8689	8677	8677	8689	8699	8699	8689
LOCAL DESCRIPTION (if any)	930-914493	930-914593	930-914693	930-9147	950-400805	950-400805	930-938893
AWARD							
1. Prior Year Restricted Ending Balance					1,425,931.67	1,090.43	
2. a. Current Year Award	758,430.49	191,145.00	8,555.34	1,600.00	1,335,885.28		86,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	758,430.49	191,145.00	8,555.34	1,600.00	1,335,885.28	0.00	86,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	758,430.49	191,145.00	8,555.34	1,600.00	2,761,816.95	1,090.43	86,000.00
REVENUES							
5. Cash Received in Current Year	690,401.48	106,145.00		1,600.00	1,240,955.28		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	68,029.01	85,000.00	8,555.34	0.00	94,930.00	0.00	86,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	68,029.01	85,000.00	8,555.34	0.00	94,930.00	0.00	86,000.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	758,430.49	191,145.00	8,555.34	1,600.00	1,335,885.28	0.00	86,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	278,217.86	126,971.58	277.81	1,600.00	595,275.34	95.39	30,026.79
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	278,217.86	126,971.58	277.81	1,600.00	595,275.34	95.39	30,026.79
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	480,212.63	64,173.42	8,277.53	0.00	2,166,541.61	995.04	55,973.21

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LOCAL PROGRAM NAME	Restitution - McCollam	Head Start Donation	AED Donations	TOTAL
RESOURCE CODE	9800	9900	9901	
REVENUE OBJECT	8699	8699	8699-99	
LOCAL DESCRIPTION (if any)	932-980013	936-990093	939-544076	
AWARD				
1. Prior Year Restricted Ending Balance	1,337.16	373.72	6,920.69	18,555,144.62
2. a. Current Year Award		500.00	5,000.00	13,424,975.50
b. Other Adjustments				(655,350.07)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	500.00	5,000.00	12,769,625.43
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,337.16	873.72	11,920.69	31,324,770.05
REVENUES				
5. Cash Received in Current Year		500.00	5,000.00	13,008,451.02
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	(238,825.59)
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(238,825.59)
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	500.00	5,000.00	12,769,625.43
EXPENDITURES				
10. Donor-Authorized Expenditures	352.04	416.38	2,500.00	11,500,513.12
11. Non Donor-Authorized Expenditures				318,389.36
12. Total Expenditures (line 10 plus line 11)	352.04	416.38	2,500.00	11,818,902.48
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	985.12	457.34	9,420.69	19,824,256.93

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STATE PROGRAM NAME	Deferred Maintenance	LCFF -CO Williams & Valenzuela (frmrlly 7385)	Tier III Prof Dev Blk Grant AB 825 (frmrlly 7393)	1x Spe Ed PD 18-19	LCFF-Educational Technology	LCFF-VPSS Peer Assistance Review	Differentiated Assistance
RESOURCE CODE	14	580	584	596	664	670	688
REVENUE OBJECT		8590	8590	8980	8091/8980-22	8091	8011/8091
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,791,596.81	29,531.98	32,149.61		401,285.94	0.00	
2. a. Current Year Award				89,823.00	825,611.00	47,114.86	2,050,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	89,823.00	825,611.00	47,114.86	2,050,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,791,596.81	29,531.98	32,149.61	89,823.00	1,226,896.94	47,114.86	2,050,000.00
REVENUES							
5. Cash Received in Current Year					825,611.00	47,114.86	2,050,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	89,823.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	89,823.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	89,823.00	825,611.00	47,114.86	2,050,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	190,193.43	20,356.45			871,316.04	47,114.86	911,773.39
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	190,193.43	20,356.45	0.00	0.00	871,316.04	47,114.86	911,773.39
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,601,403.38	9,175.53	32,149.61	89,823.00	355,580.90	0.00	1,138,226.61

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LCFF Regional Occupational Center	LCFF Transportation	State Lottery: Unrestricted	Education Protection Acct (EPA)	CA Clean Energy Jobs Act Prop 39	Lottery: Instructional Materials	Special Education
RESOURCE CODE	970	990	1100	1400	6230	6300	6500
REVENUE OBJECT	8091/8980	8091/8990	8560	8091, 8012	8590	8560	various
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	77,374.73				544,525.88		6,572,847.44
2. a. Current Year Award	98,206.51	977,663.00	306,519.29	97,500.00		129,173.79	105,534,738.92
b. Other Adjustments		676,026.77					(1,055,499.03)
c. Adj Curr Yr Award (sum lines 2a & 2b)	98,206.51	1,653,689.77	306,519.29	97,500.00	0.00	129,173.79	104,479,239.89
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	175,581.24	1,653,689.77	306,519.29	97,500.00	544,525.88	129,173.79	111,052,087.33
REVENUES							
5. Cash Received in Current Year	(7,750.00)	1,653,689.77	222,138.89	97,500.00		129,173.79	103,692,038.88
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	105,956.51	0.00	84,380.40	0.00	0.00	0.00	787,201.01
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	105,956.51	0.00	84,380.40	0.00	0.00	0.00	787,201.01
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	98,206.51	1,653,689.77	306,519.29	97,500.00	0.00	129,173.79	104,479,239.89
EXPENDITURES							
10. Donor-Authorized Expenditures	98,206.51	1,653,689.77	233,294.44	97,500.00	208,352.58	71,724.09	106,264,502.05
11. Non Donor-Authorized Expenditures	82,353.96						100,333.87
12. Total Expenditures (line 10 plus line 11)	180,560.47	1,653,689.77	233,294.44	97,500.00	208,352.58	71,724.09	106,364,835.92
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	77,374.73	0.00	73,224.85	0.00	336,173.30	57,449.70	4,787,585.28

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Early Ed Exceptnl Needs	Mental Health Services Apportionment	Block Grant Available only thru 6/30/19	State School Facilities Project	TOTAL
RESOURCE CODE	6510	6512	7338	7710	
REVENUE OBJECT	8311	8587	8590	8545	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	23,828.21		77,494.00	325,426.78	11,876,061.38
2. a. Current Year Award	3,452,725.00	9,669,319.00		6,623.52	123,285,017.89
b. Other Adjustments		(111,033.00)			(490,505.26)
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,452,725.00	9,558,286.00	0.00	6,623.52	122,794,512.63
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,476,553.21	9,558,286.00	77,494.00	332,050.30	134,670,574.01
REVENUES					
5. Cash Received in Current Year	3,452,722.00	7,333,797.00		4,789.42	119,500,825.61
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3.00	2,224,489.00	0.00	1,834.10	3,293,687.02
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3.00	2,224,489.00	0.00	1,834.10	3,293,687.02
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	3,452,725.00	9,558,286.00	0.00	6,623.52	122,794,512.63
EXPENDITURES					
10. Donor-Authorized Expenditures	3,406,571.04	9,558,286.00	49,667.77		123,682,548.42
11. Non Donor-Authorized Expenditures				500.00	183,187.83
12. Total Expenditures (line 10 plus line 11)	3,406,571.04	9,558,286.00	49,667.77	500.00	123,865,736.25
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	69,982.17	0.00	27,826.23	332,050.30	10,988,025.59

Unaudited Actuals
 2018-19 Unaudited Actuals
 Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,707,054.00		5,707,054.00		850,344.00	4,856,710.00	948,530.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	12,708,000.00		12,708,000.00	0.00	0.00	12,708,000.00	
Net Pension Liability	199,289,638.00		199,289,638.00	8,329,813.00		207,619,451.00	
Total/Net OPEB Liability	26,026,471.90		26,026,471.90		26,026,471.90	0.00	
Compensated Absences Payable	6,047,602.57		6,047,602.57	205,878.43		6,253,481.00	
Governmental activities long-term liabilities	249,778,766.47	0.00	249,778,766.47	8,535,691.43	26,876,815.90	231,437,642.00	948,530.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2017-18 Actual			2018-19 Actual		
(2017-18 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2017 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.	5,652,292.00		5,652,292.00			5,652,292.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	289,455,164.26		289,455,164.26			296,880,907.61
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	295,107,456.26		295,107,456.26			302,533,199.61
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	336.53		336.53			332.30
5. Other ADA (Preload/Line B4, PY column)	260,252.93		260,252.93			257,365.56
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2017-18 Annual County LCFF Calculation)	5,652,292.00		5,652,292.00			5,652,292.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2017-18 Annual County LCFF Calculation)	17,333,607.00		17,333,607.00			17,333,607.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2017-18			Adjustments to 2018-19		
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	2018-19 Annual Report			2019-20 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2018-19 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)	259.51		259.51	243.00		243.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	72.79		72.79	88.94		88.94
3. Total Current Year ADA (Lines B1 through B2)	332.30	0.00	332.30	331.94	0.00	331.94
	2018-19 P2 Report			2019-20 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			257,365.56			257,365.56
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	650,717.02		650,717.02	680,166.00		680,166.00
2. Timber Yield Tax (Object 8022)	240.89		240.89	231.00		231.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	140,735,070.68		140,735,070.68	147,243,451.00		147,243,451.00
5. Unsecured Roll Taxes (Object 8042)	10,902,402.71		10,902,402.71	10,341,450.00		10,341,450.00
6. Prior Years' Taxes (Object 8043)	880.39		880.39	258.00		258.00
7. Supplemental Taxes (Object 8044)	5,706,107.48		5,706,107.48	4,170,600.00		4,170,600.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
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)	53.73		53.73	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	13,499,299.87		13,499,299.87	7,235,668.00		7,235,668.00
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

	2018-19 Calculations			2019-20 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)	171,494,772.77	0.00	171,494,772.77	169,671,824.00	0.00	169,671,824.00
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)	171,494,772.77	0.00	171,494,772.77	169,671,824.00	0.00	169,671,824.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,585,275.33			1,772,864.00
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)			1,585,275.33			1,772,864.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	8,051,529.00		8,051,529.00	8,812,245.00		8,812,245.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	5,320.00		5,320.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	8,056,849.00	0.00	8,056,849.00	8,812,245.00	0.00	8,812,245.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	266,450,389.56		266,450,389.56	254,030,051.00		254,030,051.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	1,964,244.72		1,964,244.72	487,286.00		487,286.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			5,652,292.00			5,652,292.00
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.9874			0.9989
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			5,785,898.50			5,863,448.35
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			289,455,164.26			296,880,907.61
6. Inflation Adjustment			1.0367			1.0385
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9889			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			296,747,301.11			308,310,822.55
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			302,533,199.61			314,174,270.90
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			171,494,772.77			169,671,824.00
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)			8,056,849.00			8,812,245.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,333,466.16			343,030.05
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			172,828,238.93			170,014,854.05
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			8,056,849.00			8,812,245.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			172,828,238.93			
b. State Subventions (Line D13)			8,056,849.00			
c. Less: Excluded Appropriations (Line C24)			1,585,275.33			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			179,299,812.60			

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	306,519.29		129,173.79	435,693.08
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		306,519.29	0.00	129,173.79	435,693.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	57,769.68		50,138.14	107,907.82
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	159,553.09			159,553.09
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			21,585.95	21,585.95
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	15,971.67			15,971.67
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		233,294.44	0.00	71,724.09	305,018.53
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	73,224.85	0.00	57,449.70	130,674.55
D. COMMENTS:					
\$21,585.95 -purchase of unique N2Y symbol stix online supplemental software program for Special Ed students.					

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.

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	256,331,064.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	43,845,651.46
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	17,401.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,860,619.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	35,077,362.53
5. Interfund Transfers Out	All	9300	7600-7629	981,959.90
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,409,295.97
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,536,246.47
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)				46,882,886.45
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)				165,602,526.96

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		502.27
B. Expenditures per ADA (Line I.E divided by Line II.A)		329,708.18
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.)	157,599,906.38	344,917.94
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)	157,599,906.38	344,917.94
B. Required effort (Line A.2 times 90%)	141,839,915.74	310,426.15
C. Current year expenditures (Line I.E and Line II.B)	165,602,526.96	329,708.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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) 16,277,116.39
- 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) 157,036,959.98

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) 10.37%

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)	13,245,256.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,529,122.59
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	48,600.00
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)	734,264.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,557,243.88
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,557,243.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,627,563.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,135,429.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,407,197.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,758,565.83
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	17,401.73
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	3,939.13
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,846,886.89
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)	7,392,327.87
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)	4,718,015.01
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)	6,346,396.44
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)	288,915.26
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)	5,281,492.20
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)	182,824,130.23

**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) 10.15%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18) 10.15%

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>18,557,243.88</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,006,920.70</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 (13.07%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.07%) times Part III, Line B18) or (the highest rate used to recover costs from any program (11.04%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</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>0.00</u>

Approved indirect cost rate: 13.07%
 Highest rate used in any program: 11.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	217,322.77	15,971.67	7.35%
01	3010	698,547.95	77,091.82	11.04%
01	3020	70,706.91	7,798.97	11.03%
01	3025	661,872.39	73,004.52	11.03%
01	3045	31,810.00	2,545.00	8.00%
01	3060	3,410,161.17	376,140.78	11.03%
01	3182	34,806.74	3,839.18	11.03%
01	3310	1,970,024.72	174,380.28	8.85%
01	3315	103,751.88	9,337.67	9.00%
01	3326	95,602.45	10,037.29	10.50%
01	3327	7,887.16	709.84	9.00%
01	3345	1,667.89	150.11	9.00%
01	3385	709,321.81	78,238.19	11.03%
01	3395	4,392.49	484.50	11.03%
01	4035	35,500.00	3,915.65	11.03%
01	4203	42,404.41	848.09	2.00%
01	4204	208,737.98	23,023.80	11.03%
01	5210	20,564,338.69	2,146,917.34	10.44%
01	5630	46,593.79	5,139.30	11.03%
01	5640	857,739.92	94,608.71	11.03%
01	5810	18,140.96	2,000.96	11.03%
01	6230	3,800.00	419.14	11.03%
01	6317	535,151.16	59,027.17	11.03%
01	6387	80,573.00	8,887.07	11.03%
01	6500	84,053,009.91	7,559,978.49	8.99%
01	6510	3,107,580.77	279,682.27	9.00%
01	6512	17,105.00	1,539.45	9.00%
01	6515	446,473.93	49,246.07	11.03%
01	6520	127,253.90	14,036.10	11.03%
01	6680	39,831.65	4,393.43	11.03%
01	6685	109,920.73	5,496.04	5.00%
01	6690	12,935.69	1,426.81	11.03%
01	6695	338,335.63	16,916.78	5.00%
01	7338	46,160.18	3,507.59	7.60%
01	7366	475,751.01	52,475.34	11.03%
01	7810	158,626.75	17,496.53	11.03%
01	8150	540,563.50	59,624.16	11.03%
01	9010	10,461,567.85	1,044,814.93	9.99%
12	5035	578,223.75	47,772.06	8.26%
12	5055	52,251.48	4,180.12	8.00%
12	5320	778,923.36	42,140.39	5.41%
12	5340	34,338.63	1,857.06	5.41%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6045	1,208.33	96.67	8.00%
12	6052	8,834.37	706.63	8.00%
12	6105	3,246,983.22	259,761.68	8.00%
12	6126	265,748.62	21,259.89	8.00%
12	9010	77,732.44	6,366.22	8.19%

Unaudited Actuals
 2018-19
 County School Service Fund and Charter Schools Funds
 Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	24,160,085.06	197,403.77	24,357,488.83	3,552,985.78		27,910,474.61
1110	Regular Education, K-12	89,146.47	0.00	89,146.47	13,003.65		102,150.12
3100	Alternative Schools	5,077,626.92	63,124.60	5,140,751.52	749,872.75		5,890,624.27
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	2,067,969.84	88,998.99	2,156,968.83	314,633.40		2,471,602.23
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	3,673,645.98	139,483.80	3,813,129.78	556,214.80		4,369,344.58
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	8,399,651.29	0.00	8,399,651.29	1,225,242.95		9,624,894.24
4900	Other Supplemental Education	5,376,467.78	255,621.16	5,632,088.94	821,543.31		6,453,632.25
5000-5999	Special Education	109,096,062.49	3,211,547.47	112,307,609.96	16,382,121.47		128,689,731.43
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	4,881,789.58	0.00	4,881,789.58	712,098.40		5,593,887.98
7150	Nonagency - Other	75,908.26	0.00	75,908.26	11,072.61		86,980.87
8100	Community Services	30,158.41	0.00	30,158.41	4,399.16		34,557.57
8500	Child Care and Development Services	43,052.22	0.00	43,052.22	6,279.95		49,332.17
8600	County Services to Districts	17,787,864.86	4,535.45	17,792,400.31	2,595,347.40		20,387,747.71
Other Costs							
----	Food Services					469,283.80	469,283.80
----	Enterprise					3,939.13	3,939.13
----	Facilities Acquisition & Construction					5,482,414.62	5,482,414.62
----	Other Outgo					38,324,205.68	38,324,205.68
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	770,402.35		770,402.35
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(384,140.72)		(384,140.72)
----	Total County School Service and Charter Schools Funds Expenditures	180,759,429.16	3,960,715.24	184,720,144.40	27,331,077.26	44,279,843.23	256,331,064.89

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	12,879,095.23	2,328,423.07	1,538,947.96	2,133,245.49	4,045,289.81	0.00	0.00			1,102,435.74	132,647.76	24,160,085.06
1110	Regular Education, K-12	89,146.47	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	89,146.47
3100	Alternative Schools	3,372,030.49	269,965.00	0.00	408,908.95	898,914.06	0.00	0.00			127,808.42	0.00	5,077,626.92
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	933,202.20	0.00	0.00	491,568.72	529,735.60	0.00	0.00			113,463.32	0.00	2,067,969.84
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	2,778,235.49	0.00	0.00	578,063.11	119,483.39	0.00	0.00			197,863.99	0.00	3,673,645.98
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	6,010,410.87	1,007,504.13	27,067.71	0.00	1,354,501.33	0.00	0.00			167.25	0.00	8,399,651.29
4900	Other Supplemental Education	0.00	554,928.46	0.00	0.00	110,065.82	0.00	4,609,279.33			102,194.17	0.00	5,376,467.78
5000-5999	Special Education	71,987,364.36	1,495,732.64	304.25	7,231,637.93	25,161,481.67	1,709,121.26	0.00			1,354,152.88	156,267.50	109,096,062.49
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	(866.94)	223,606.76	0.00	0.00	0.00	0.00	0.00	4,659,049.76	0.00	0.00	4,881,789.58
7150	Nonagency - Other	0.00	75,908.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,908.26
8100	Community Services		0.00	0.00	0.00	0.00	0.00		17,401.73	0.00	12,756.68	0.00	30,158.41
8500	Child Care and Development Services	0.00	34,420.54	0.00	0.00	8,631.68	0.00		0.00	0.00	0.00	0.00	43,052.22
8600	County Services to Districts		10,660,669.32	88,394.28	0.00	632,185.07	0.00			6,297,512.89	109,103.30	0.00	17,787,864.86
Total Direct Charged Costs		98,049,485.11	16,426,684.48	1,878,320.96	10,843,424.20	32,860,288.43	1,709,121.26	4,609,279.33	17,401.73	10,956,562.65	3,119,945.75	288,915.26	180,759,429.16

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
 2018-19
 County School Service Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	197,403.77	0.00	197,403.77
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	63,124.60	0.00	63,124.60
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	0.00	88,998.99	0.00	88,998.99
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	139,483.80	0.00	139,483.80
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	255,621.16	0.00	255,621.16
5000-5999	Special Education (allocated to 5001)	0.00	3,211,547.47	0.00	3,211,547.47
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	4,535.45	0.00	4,535.45
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	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	0.00	0.00
Total Allocated Support Costs		0.00	3,960,715.24	0.00	3,960,715.24

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)	7,846,483.38
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	48,600.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,915,734.22
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,904,400.37
5	Total Central Administration Costs in County School Service and Charter Schools Funds	27,715,217.97
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)	180,759,429.16
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,960,715.24
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	184,720,144.40
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)	5,281,492.20
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	5,281,492.20
D. Total Direct Charged and Allocated Costs (B3 + C5)		190,001,636.60
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		14.59%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	469,283.80				469,283.80
Enterprise (Objects 1000-5999, 6400, and 6500)		3,939.13			3,939.13
Facilities Acquisition & Construction (Objects 1000-6500)			5,482,414.62		5,482,414.62
Other Outgo (Objects 1000-7999)				38,324,205.68	38,324,205.68
Total Other Costs	469,283.80	3,939.13	5,482,414.62	38,324,205.68	44,279,843.23

Unaudited Actuals
2018-19
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	3,960,715.23	0.00	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.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	141.20	141.20	141.20	141.20	26.55	20.30	
1110 Regular Education, K-12							
3100 Alternative Schools	14.55	14.55	14.55	14.55	8.49	0.06	
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	5.43	5.43	5.43	5.43	11.97	11.97	
3550 Community Day Schools							
3600 Juvenile Courts	14.07	14.07	14.07	14.07	18.76	0.25	
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	8.75	8.75	8.75	8.75			
4900 Other Supplemental Education	2.50	2.50	2.50	2.50	34.38	34.38	
5000-5999 Special Education (allocated to 5001)	598.39	589.39	598.39	598.39	431.94	37.67	
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other	0.00	0.00	0.00	0.00			
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts	52.80	52.80	52.80	52.80	0.61	0.61	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	28.27	28.27	28.27	28.27			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	865.96	856.96	865.96	865.96	532.70	105.24	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(100,519.02)	0.00	(384,140.72)				
Other Sources/Uses Detail					0.00	981,959.90		
Fund Reconciliation							2,959,382.03	4,685,915.52
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							3,498,976.90	2,862,668.90
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	100,452.43	0.00	384,140.72	0.00				
Other Sources/Uses Detail					2,209.90	0.00		
Fund Reconciliation							27,111.53	100,051.15
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	600.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					500.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					979,250.00	0.00		
Fund Reconciliation							0.00	15.39
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	66.59	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,167,151.80	3,371.08
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	100,519.02	(100,519.02)	384,140.72	(384,140.72)	981,959.90	981,959.90	7,652,622.26	7,652,622.04

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									2,063
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,906,618.63	132,543.70	0.00	1,959,072.80	1,954,693.37	29,012,158.57	0.00	484,878.57	35,449,965.64
2000-2999	Classified Salaries	2,832,948.94	352,378.44	0.00	1,244,839.95	0.00	22,337,074.46	0.00	512,232.97	27,279,474.76
3000-3999	Employee Benefits	2,502,681.58	214,254.03	0.00	1,683,243.80	1,017,596.93	29,148,466.99	0.00	179,480.08	34,745,723.41
4000-4999	Books and Supplies	248,347.54	2,840.30	0.00	10,591.32	24,746.45	782,614.99	0.00	7,535.45	1,076,676.05
5000-5999	Services and Other Operating Expenditures	1,546,657.01	222,553.20	0.00	311,695.82	83,508.37	9,377,639.10	151,081.00	616,623.60	12,309,758.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	95,947.35	0.00		95,947.35
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	9,037,253.70	924,569.67	0.00	5,209,443.69	3,080,545.12	90,753,901.46	151,081.00	1,800,750.67	110,957,545.31
7310	Transfers of Indirect Costs	7,656,374.42	79,401.94	0.00	451,133.91	12,019.87	376,659.65	0.00		8,575,589.79
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	3,211,547.46								3,211,547.46
	Total Indirect Costs and PCR Allocations	10,867,921.88	79,401.94	0.00	451,133.91	12,019.87	376,659.65	0.00	0.00	11,787,137.25
	TOTAL COSTS	19,905,175.58	1,003,971.61	0.00	5,660,577.60	3,092,564.99	91,130,561.11	151,081.00	1,800,750.67	122,744,682.56
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	225,016.07	640.00	0.00	0.00	79,108.14	1,038,528.54	0.00	116,522.28	1,459,815.03
2000-2999	Classified Salaries	5,377.28	0.00	0.00	0.00	0.00	578,524.69	0.00	153,165.47	737,067.44
3000-3999	Employee Benefits	72,810.95	16.20	0.00	0.00	20,328.69	672,250.55	0.00	48,543.80	813,950.19
4000-4999	Books and Supplies	12.88	0.00	0.00	0.00	1,790.02	226,136.36	0.00		227,939.26
5000-5999	Services and Other Operating Expenditures	12,692.41	3,736.29	0.00	0.00	4,192.92	1,191,473.33	32,466.00	21,070.21	1,265,631.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	41,756.78	0.00		41,756.78
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	315,909.59	4,392.49	0.00	0.00	105,419.77	3,748,670.25	32,466.00	339,301.76	4,546,159.86
7310	Transfers of Indirect Costs	35,683.04	484.50	0.00	0.00	9,487.78	267,854.73	0.00		313,510.05
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	35,683.04	484.50	0.00	0.00	9,487.78	267,854.73	0.00	0.00	313,510.05
	TOTAL BEFORE OBJECT 8980	351,592.63	4,876.99	0.00	0.00	114,907.55	4,016,524.98	32,466.00	339,301.76	4,859,669.91
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									4,602.55
										4,855,067.36

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,681,602.56	131,903.70	0.00	1,959,072.80	1,875,585.23	27,973,630.03	0.00	368,356.29	33,990,150.61
2000-2999	Classified Salaries	2,827,571.66	352,378.44	0.00	1,244,839.95	0.00	21,758,549.77	0.00	359,067.50	26,542,407.32
3000-3999	Employee Benefits	2,429,870.63	214,237.83	0.00	1,683,243.80	997,268.24	28,476,216.44	0.00	130,936.28	33,931,773.22
4000-4999	Books and Supplies	248,334.66	2,840.30	0.00	10,591.32	22,956.43	556,478.63	0.00	7,535.45	848,736.79
5000-5999	Services and Other Operating Expenditures	1,533,964.60	218,816.91	0.00	311,695.82	79,315.45	8,186,165.77	118,615.00	595,553.39	11,044,126.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	54,190.57	0.00		54,190.57
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	8,721,344.11	920,177.18	0.00	5,209,443.69	2,975,125.35	87,005,231.21	118,615.00	1,461,448.91	106,411,385.45
7310	Transfers of Indirect Costs	7,620,691.38	78,917.44	0.00	451,133.91	2,532.09	108,804.92	0.00		8,262,079.74
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	3,211,547.46								3,211,547.46
	Total Indirect Costs and PCR Allocations	10,832,238.84	78,917.44	0.00	451,133.91	2,532.09	108,804.92	0.00	0.00	11,473,627.20
	TOTAL BEFORE OBJECT 8980	19,553,582.95	999,094.62	0.00	5,660,577.60	2,977,657.44	87,114,036.13	118,615.00	1,461,448.91	117,885,012.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									4,602.55
	TOTAL COSTS									117,889,615.20
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	165,277.03	0.00	0.00	228,337.80	0.00	2,077.00	0.00	18,991.80	414,683.63
2000-2999	Classified Salaries	894,389.67	0.00	0.00	101,965.26	0.00	2,582.83	0.00		998,937.76
3000-3999	Employee Benefits	549,447.34	0.00	0.00	144,201.39	0.00	54,163.27	0.00	3,418.52	751,230.52
4000-4999	Books and Supplies	82,095.35	0.00	0.00	5,554.46	0.00	48,936.50	0.00	782.38	137,368.69
5000-5999	Services and Other Operating Expenditures	77,143.76	985.63	0.00	71,583.95	0.00	389,360.93	0.00	265,773.94	804,848.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,768,353.15	985.63	0.00	551,642.86	0.00	497,120.53	0.00	288,966.64	3,107,068.81
7310	Transfers of Indirect Costs	169,947.21	108.71	0.00	43,632.48	0.00	65,670.77	0.00		279,359.17
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	169,947.21	108.71	0.00	43,632.48	0.00	65,670.77	0.00	0.00	279,359.17
	TOTAL BEFORE OBJECT 8980	1,938,300.36	1,094.34	0.00	595,275.34	0.00	562,791.30	0.00	288,966.64	3,386,427.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									4,602.55
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)									716,599.78
	TOTAL COSTS									4,107,630.31

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	114,798,125.27	4,388,039.13
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

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

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

5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	114,798,125.27	4,388,039.13
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>2,131.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	2,131.00	

SELPA: (??) _____

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

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

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

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

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

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 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	122,744,682.56		
b. Less: Expenditures paid from federal sources	4,855,067.36		
c. Expenditures paid from state and local sources	117,889,615.20	114,798,125.27	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		114,798,125.27	
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	117,889,615.20	114,798,125.27	3,091,489.93

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	122,744,682.56		
b. Less: Expenditures paid from federal sources	4,855,067.36		
c. Expenditures paid from state and local sources	117,889,615.20	114,798,125.27	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		114,798,125.27	
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	117,889,615.20	114,798,125.27	
d. Special education unduplicated pupil count	2,063	2,131	
e. Per capita state and local expenditures (A2c/A2d)	57,144.75	53,870.54	3,274.21

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: (??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,063
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,049,707.00	180,500.00	0.00	2,126,351.00	1,944,930.00	30,650,256.00	0.00	484,878.57	37,436,622.57
2000-2999	Classified Salaries	2,755,724.00	362,210.00	0.00	1,310,569.00	0.00	22,004,945.00	0.00	512,232.97	26,945,680.97
3000-3999	Employee Benefits	2,225,702.00	203,212.00	0.00	1,572,743.00	732,587.00	29,747,403.00	0.00	179,480.08	34,661,127.08
4000-4999	Books and Supplies	211,338.00	7,900.00	0.00	51,152.00	27,251.00	1,343,841.00	0.00	7,535.45	1,649,017.45
5000-5999	Services and Other Operating Expenditures	1,819,571.00	240,454.00	0.00	347,147.00	2,457.00	8,072,525.00	184,111.00	616,623.60	11,282,888.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	67,444.00	0.00		67,444.00
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	9,062,042.00	994,276.00	0.00	5,407,962.00	2,707,225.00	91,886,414.00	184,111.00	1,800,750.67	112,042,780.67
7310	Transfers of Indirect Costs	7,960,893.00	89,485.00	0.00	488,574.00	8,568.00	424,316.00	0.00		8,971,836.00
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	7,960,893.00	89,485.00	0.00	488,574.00	8,568.00	424,316.00	0.00	0.00	8,971,836.00
	TOTAL COSTS	17,022,935.00	1,083,761.00	0.00	5,896,536.00	2,715,793.00	92,310,730.00	184,111.00	1,800,750.67	121,014,616.67
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,891,728.00	180,500.00	0.00	2,126,351.00	1,882,236.00	29,014,140.00	0.00	368,356.29	35,463,311.29
2000-2999	Classified Salaries	2,747,167.00	362,210.00	0.00	1,310,569.00	0.00	21,398,232.00	0.00	359,067.50	26,177,245.50
3000-3999	Employee Benefits	2,171,028.00	203,212.00	0.00	1,572,743.00	709,292.00	28,815,718.00	0.00	130,936.28	33,602,929.28
4000-4999	Books and Supplies	204,338.00	7,900.00	0.00	51,152.00	20,500.00	1,097,319.00	0.00	7,535.45	1,388,744.45
5000-5999	Services and Other Operating Expenditures	1,817,992.00	240,454.00	0.00	347,147.00	0.00	7,401,574.00	134,858.00	595,553.39	10,537,578.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	67,444.00	0.00		67,444.00
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	8,832,253.00	994,276.00	0.00	5,407,962.00	2,612,028.00	87,794,427.00	134,858.00	1,461,448.91	107,237,252.91
7310	Transfers of Indirect Costs	7,918,240.00	89,485.00	0.00	488,574.00	0.00	105,807.00	0.00		8,602,106.00
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	7,918,240.00	89,485.00	0.00	488,574.00	0.00	105,807.00	0.00	0.00	8,602,106.00
	TOTAL BEFORE OBJECT 8980	16,750,493.00	1,083,761.00	0.00	5,896,536.00	2,612,028.00	87,900,234.00	134,858.00	1,461,448.91	115,839,358.91
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									115,839,358.91

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	160,919.00	0.00	0.00	813,622.00	0.00	0.00	0.00	18,991.80	993,532.80	
2000-2999	Classified Salaries	877,393.00	0.00	0.00	261,099.00	0.00	0.00	0.00		1,138,492.00	
3000-3999	Employee Benefits	572,511.00	0.00	0.00	475,602.00	0.00	0.00	0.00	3,418.52	1,051,531.52	
4000-4999	Books and Supplies	109,938.00	0.00	0.00	0.00	0.00	144,696.00	0.00	782.38	255,416.38	
5000-5999	Services and Other Operating Expenditures	90,652.00	7,339.00	0.00	16,631.00	0.00	348,583.00	0.00	265,773.94	728,978.94	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	1,811,413.00	7,339.00	0.00	1,566,954.00	0.00	493,279.00	0.00	288,966.64	4,167,951.64	
7310	Transfers of Indirect Costs	155,038.00	661.00	0.00	141,026.00	0.00	67,698.00	0.00		364,423.00	
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	155,038.00	661.00	0.00	141,026.00	0.00	67,698.00	0.00	0.00	364,423.00	
	TOTAL BEFORE OBJECT 8980	1,966,451.00	8,000.00	0.00	1,707,980.00	0.00	560,977.00	0.00	288,966.64	4,532,374.64	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS									787,796.00	5,320,170.64

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,063
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,906,618.63	132,543.70	0.00	1,959,072.80	1,954,693.37	29,012,158.57	0.00	484,878.57	35,449,965.64
2000-2999	Classified Salaries	2,832,948.94	352,378.44	0.00	1,244,839.95	0.00	22,337,074.46	0.00	512,232.97	27,279,474.76
3000-3999	Employee Benefits	2,502,681.58	214,254.03	0.00	1,683,243.80	1,017,596.93	29,148,466.99	0.00	179,480.08	34,745,723.41
4000-4999	Books and Supplies	248,347.54	2,840.30	0.00	10,591.32	24,746.45	782,614.99	0.00	7,535.45	1,076,676.05
5000-5999	Services and Other Operating Expenditures	1,546,657.01	222,553.20	0.00	311,695.82	83,508.37	9,377,639.10	151,081.00	616,623.60	12,309,758.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	95,947.35	0.00		95,947.35
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	9,037,253.70	924,569.67	0.00	5,209,443.69	3,080,545.12	90,753,901.46	151,081.00	1,800,750.67	110,957,545.31
7310	Transfers of Indirect Costs	7,656,374.42	79,401.94	0.00	451,133.91	12,019.87	376,659.65	0.00		8,575,589.79
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)	3,211,547.46								3,211,547.46
	Total Indirect Costs	7,656,374.42	79,401.94	0.00	451,133.91	12,019.87	376,659.65	0.00	0.00	8,575,589.79
	TOTAL COSTS	16,693,628.12	1,003,971.61	0.00	5,660,577.60	3,092,564.99	91,130,561.11	151,081.00	1,800,750.67	119,533,135.10
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	225,016.07	640.00	0.00	0.00	79,108.14	1,038,528.54	0.00	116,522.28	1,459,815.03
2000-2999	Classified Salaries	5,377.28	0.00	0.00	0.00	0.00	578,524.69	0.00	153,165.47	737,067.44
3000-3999	Employee Benefits	72,810.95	16.20	0.00	0.00	20,328.69	672,250.55	0.00	48,543.80	813,950.19
4000-4999	Books and Supplies	12.88	0.00	0.00	0.00	1,790.02	226,136.36	0.00	21,070.21	249,009.47
5000-5999	Services and Other Operating Expenditures	12,692.41	3,736.29	0.00	0.00	4,192.92	1,191,473.33	32,466.00		1,244,560.95
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	41,756.78	0.00		41,756.78
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	315,909.59	4,392.49	0.00	0.00	105,419.77	3,748,670.25	32,466.00	339,301.76	4,546,159.86
7310	Transfers of Indirect Costs	35,683.04	484.50	0.00	0.00	9,487.78	267,854.73	0.00		313,510.05
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	35,683.04	484.50	0.00	0.00	9,487.78	267,854.73	0.00	0.00	313,510.05
	TOTAL BEFORE OBJECT 8980	351,592.63	4,876.99	0.00	0.00	114,907.55	4,016,524.98	32,466.00	339,301.76	4,859,669.91
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									4,602.55
	TOTAL COSTS									4,855,067.36

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	1,681,602.56	131,903.70	0.00	1,959,072.80	1,875,585.23	27,973,630.03	0.00	368,356.29	33,990,150.61
2000-2999	Classified Salaries	2,827,571.66	352,378.44	0.00	1,244,839.95	0.00	21,758,549.77	0.00	359,067.50	26,542,407.32
3000-3999	Employee Benefits	2,429,870.63	214,237.83	0.00	1,683,243.80	997,268.24	28,476,216.44	0.00	130,936.28	33,931,773.22
4000-4999	Books and Supplies	248,334.66	2,840.30	0.00	10,591.32	22,956.43	556,478.63	0.00	7,535.45	848,736.79
5000-5999	Services and Other Operating Expenditures	1,533,964.60	218,816.91	0.00	311,695.82	79,315.45	8,186,165.77	118,615.00	595,553.39	11,044,126.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	54,190.57	0.00		54,190.57
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	8,721,344.11	920,177.18	0.00	5,209,443.69	2,975,125.35	87,005,231.21	118,615.00	1,461,448.91	106,411,385.45
7310	Transfers of Indirect Costs	7,620,691.38	78,917.44	0.00	451,133.91	2,532.09	108,804.92	0.00		8,262,079.74
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)	3,211,547.46								3,211,547.46
	Total Indirect Costs	7,620,691.38	78,917.44	0.00	451,133.91	2,532.09	108,804.92	0.00	0.00	8,262,079.74
	TOTAL BEFORE OBJECT 8980	16,342,035.49	999,094.62	0.00	5,660,577.60	2,977,657.44	87,114,036.13	118,615.00	1,461,448.91	114,673,465.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									4,602.55
	TOTAL COSTS									114,678,067.74
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	165,277.03	0.00	0.00	228,337.80	0.00	2,077.00	0.00	18,991.80	414,683.63
2000-2999	Classified Salaries	894,389.67	0.00	0.00	101,965.26	0.00	2,582.83	0.00		998,937.76
3000-3999	Employee Benefits	549,447.34	0.00	0.00	144,201.39	0.00	54,163.27	0.00	3,418.52	751,230.52
4000-4999	Books and Supplies	82,095.35	0.00	0.00	5,554.46	0.00	48,936.50	0.00	782.38	137,368.69
5000-5999	Services and Other Operating Expenditures	77,143.76	985.63	0.00	71,583.95	0.00	389,360.93	0.00	265,773.94	804,848.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,768,353.15	985.63	0.00	551,642.86	0.00	497,120.53	0.00	288,966.64	3,107,068.81
7310	Transfers of Indirect Costs	169,947.21	108.71	0.00	43,632.48	0.00	65,670.77	0.00		279,359.17
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	169,947.21	108.71	0.00	43,632.48	0.00	65,670.77	0.00	0.00	279,359.17
	TOTAL BEFORE OBJECT 8980	1,938,300.36	1,094.34	0.00	595,275.34	0.00	562,791.30	0.00	288,966.64	3,386,427.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									4,602.55
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)									716,599.78
	TOTAL COSTS									4,107,630.31

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

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource,

by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6264	8590	-21,933.58
Explanation:RE 6264 funds were returned in FY 18/19 via object code 8590. This resource had closed as of 17-18			
01	6690	5800	-127.96
Explanation:Reversal and over accrual expense in 17-18. There are no other 5XXX expenses in 18-19 to offset the reversal			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6264	-21,933.58
Explanation:RE 6264 funds were returned in FY 18/19 via object code 8590. This resource had closed as of 17-18		

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those

contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.15%
Explanation:Explanation : We are self funded with insurance groups in Worker ' s Compensation , Dental , Vision , Management Disability and OPEB and use our annual actuarial studies to project budgets and retain a reserve .

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

PASSED

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.OTH.DEBT.9669	12,708,000.00	12,708,000.00

Explanation:No adjustment was made to the Worker's Compensation Liability during FY18/19.

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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Unaudited Actuals
2019-20 Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.