

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	51.92%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$82,217,396.18
	Appropriations Subject to Limit	\$82,217,396.18
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.10%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Cecilia Belmontes
Name
Director Financial Services (External)
Title
(209) 381-6726
Telephone
cbelmontes@mcoe.org
E-mail Address

For School District:

Sonia Garcia
Name
Director Fiscal Services
Title
(209) 325-2035
Telephone
sgarcia@muhsd.org
E-mail Address

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,643.47	30,366.00	-14.8%
5) TOTAL, REVENUES			35,643.47	30,366.00	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			35,643.47	30,366.00	-14.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,322,876.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,077,338.63	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			245,537.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			281,180.84	30,366.00	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,446,869.89	1,728,050.73	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,446,869.89	1,728,050.73	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,446,869.89	1,728,050.73	19.4%
2) Ending Balance, June 30 (E + F1e)			1,728,050.73	1,758,416.73	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,728,050.73	1,758,416.73	1.8%
Future Retiree Health Benefits	0000	9760	1,728,050.73		
Future Retiree Health Benefits	0000	9760		1,758,416.73	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,482,513.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,322,876.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,805,389.36		
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	3,077,338.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,077,338.63		
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)			1,728,050.73		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	35,643.47	30,366.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,643.47	30,366.00	-14.8%
TOTAL, REVENUES			35,643.47	30,366.00	-14.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	322,876.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,322,876.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,077,338.63	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,077,338.63	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			245,537.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,080,514.96	1,322,022.00	-36.5%
5) TOTAL, REVENUES			2,080,514.96	1,322,022.00	-36.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,443.32	35,526.00	3.1%
6) Capital Outlay		6000-6999	3,593,463.59	1,286,496.00	-64.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,627,906.91	1,322,022.00	-63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,547,391.95)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,547,391.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,023,753.42	1,476,361.47	-51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,023,753.42	1,476,361.47	-51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,023,753.42	1,476,361.47	-51.2%
2) Ending Balance, June 30 (E + F1e)			1,476,361.47	1,476,361.47	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		9760	1,476,361.47	1,476,361.47	0.0%
Facility Projects	0000	9760	1,476,361.47		
Facility Projects	0000	9760		1,476,361.47	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,342,295.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,905.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	740,663.93		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,095,864.23		
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	619,502.76		
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			619,502.76		
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)			1,476,361.47		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,528.09	10,000.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,066,986.87	1,312,022.00	-36.5%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,080,514.96	1,322,022.00	-36.5%
TOTAL, REVENUES			2,080,514.96	1,322,022.00	-36.5%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,025.92	33,026.00	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	1,417.40	2,500.00	76.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,443.32	35,526.00	3.1%
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	3,509,192.80	1,286,496.00	-63.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	84,270.79	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,593,463.59	1,286,496.00	-64.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,627,906.91	1,322,022.00	-63.6%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,868.37	28,000.00	-21.9%
5) TOTAL, REVENUES			35,868.37	28,000.00	-21.9%
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	105,900.00	50,000.00	-52.8%
6) Capital Outlay		6000-6999	1,057,982.42	4,728,192.84	346.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,163,882.42	4,778,192.84	310.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,128,014.05)	(4,750,192.84)	321.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,871,985.95	(1,750,192.84)	-193.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,712,493.23	5,584,479.18	50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,712,493.23	5,584,479.18	50.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,712,493.23	5,584,479.18	50.4%
2) Ending Balance, June 30 (E + F1e)			5,584,479.18	3,834,286.34	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,584,479.18	3,834,286.34	-31.3%
Facility Projects	0000	9760	5,584,479.18		
Facility Projects	0000	9760		3,834,286.34	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,034,360.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,996,428.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,030,789.01		
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	446,309.83		
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			446,309.83		
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)			5,584,479.18		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,868.37	28,000.00	-21.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,868.37	28,000.00	-21.9%
TOTAL, REVENUES			35,868.37	28,000.00	-21.9%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,900.00	50,000.00	-52.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,900.00	50,000.00	-52.8%
CAPITAL OUTLAY					
Land		6100	56,831.44	0.00	-100.0%
Land Improvements		6170	55,036.68	0.00	-100.0%
Buildings and Improvements of Buildings		6200	855,003.24	4,728,192.84	453.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	91,111.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,057,982.42	4,728,192.84	346.9%
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			1,163,882.42	4,778,192.84	310.5%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,000,000.00	3,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	3,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,000,000.00	3,000,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,822,866.40	6,649,329.00	-2.5%
5) TOTAL, REVENUES			6,822,866.40	6,649,329.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,577,409.29	7,131,603.00	-43.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,577,409.29	7,131,603.00	-43.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,754,542.89)	(482,274.00)	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	2,000,150.00	New
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	2,000,150.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,754,542.89)	1,517,876.00	-126.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,905,792.81	9,151,249.92	-38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,905,792.81	9,151,249.92	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,905,792.81	9,151,249.92	-38.6%
2) Ending Balance, June 30 (E + F1e)			9,151,249.92	10,669,125.92	16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,151,249.92	10,669,125.92	16.6%
Bond Redemption Funds	0000	9760	9,151,249.92		
Bond Redemption Funds	0000	9760		10,669,125.92	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,151,249.92		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,151,249.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			9,151,249.92		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,286,382.64	6,171,729.00	-1.8%
Unsecured Roll		8612	318,856.78	274,878.00	-13.8%
Prior Years' Taxes		8613	3,951.84	0.00	-100.0%
Supplemental Taxes		8614	126,911.52	133,528.00	5.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	86,763.62	69,194.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,822,866.40	6,649,329.00	-2.5%
TOTAL, REVENUES			6,822,866.40	6,649,329.00	-2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,376,367.93	2,237,826.00	-76.1%
Bond Interest and Other Service Charges		7434	3,201,041.36	4,893,777.00	52.9%
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)			12,577,409.29	7,131,603.00	-43.3%
TOTAL, EXPENDITURES			12,577,409.29	7,131,603.00	-43.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	2,000,150.00	New
(c) TOTAL, SOURCES			0.00	2,000,150.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,000,150.00	New

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	53,714,072.42	301	263,543.17	303	53,450,529.25	305	253,185.23		307	53,197,344.02	309
2000 - Classified Salaries	18,091,079.60	311	36,923.38	313	18,054,156.22	315	1,402,674.09		317	16,651,482.13	319
3000 - Employee Benefits	28,918,196.40	321	1,056,262.16	323	27,861,934.24	325	654,285.58		327	27,207,648.66	329
4000 - Books, Supplies Equip Replace. (6500)	6,261,136.41	331	1,245.73	333	6,259,890.68	335	1,014,119.89		337	5,245,770.79	339
5000 - Services. . . & 7300 - Indirect Costs	14,999,691.82	341	214,466.91	343	14,785,224.91	345	4,438,742.09		347	10,346,482.82	349
TOTAL					120,411,735.30	365	TOTAL			112,648,728.42	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	40,994,660.36		375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,707,870.02		380
3. STRS.	3101 & 3102	8,917,132.88		382
4. PERS.	3201 & 3202	277,432.78		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	726,576.33		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,118,514.68		385
7. Unemployment Insurance.	3501 & 3502	21,344.04		390
8. Workers' Compensation Insurance.	3601 & 3602	1,063,666.82		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	353,410.98		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		59,180,608.89		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		362,611.12		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		334,898.94		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		58,483,098.83		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		51.92%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	51.92%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	112,648,728.42
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

--

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	112,253,583.10	0.00	112,253,583.10	119,653,167.00	0.00	119,653,167.00	6.6%
2) Federal Revenue		8100-8299	12,884.48	8,185,631.91	8,198,516.39	54,112.00	9,312,109.97	9,366,221.97	14.2%
3) Other State Revenue		8300-8599	4,074,030.40	9,616,539.99	13,690,570.39	2,284,695.49	9,579,026.41	11,863,721.90	-13.3%
4) Other Local Revenue		8600-8799	1,899,042.00	349,362.80	2,248,404.80	1,489,430.00	39,365.00	1,528,795.00	-32.0%
5) TOTAL, REVENUES			118,239,539.98	18,151,534.70	136,391,074.68	123,481,404.49	18,930,501.38	142,411,905.87	4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	46,277,224.13	7,436,848.29	53,714,072.42	49,424,152.96	7,150,113.07	56,574,266.03	5.3%
2) Classified Salaries		2000-2999	14,560,106.60	3,530,973.00	18,091,079.60	15,370,730.02	3,468,121.37	18,838,851.39	4.1%
3) Employee Benefits		3000-3999	20,892,882.65	8,025,313.75	28,918,196.40	22,920,961.23	7,976,147.37	30,897,108.60	6.8%
4) Books and Supplies		4000-4999	4,125,235.77	2,135,900.64	6,261,136.41	5,586,029.58	3,662,681.45	9,248,711.03	47.7%
5) Services and Other Operating Expenditures		5000-5999	10,469,658.59	4,916,769.23	15,386,427.82	9,969,200.91	6,006,758.76	15,975,959.67	3.8%
6) Capital Outlay		6000-6999	2,457,629.95	620,878.11	3,078,508.06	507,256.00	585,672.93	1,092,928.93	-64.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,679,533.00	94,095.80	2,773,628.80	2,548,673.00	201,038.00	2,749,711.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(910,805.00)	524,069.00	(386,736.00)	(926,244.00)	526,981.00	(399,263.00)	3.2%
9) TOTAL, EXPENDITURES			100,551,465.69	27,284,847.82	127,836,313.51	105,400,759.70	29,577,513.95	134,978,273.65	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			17,688,074.29	(9,133,313.12)	8,554,761.17	18,080,644.79	(10,647,012.57)	7,433,632.22	-13.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,226,000.00	0.00	1,226,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	11,158,579.44	250,000.00	11,408,579.44	7,048,399.00	0.00	7,048,399.00	-38.2%
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	(8,955,004.66)	8,955,004.66	0.00	(10,350,023.68)	10,350,023.68	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,887,584.10)	8,705,004.66	(10,182,579.44)	(17,398,422.68)	10,350,023.68	(7,048,399.00)	-30.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,199,509.81)	(428,308.46)	(1,627,818.27)	682,222.11	(296,988.89)	385,233.22	-123.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,440,877.55	2,104,293.22	14,545,170.77	11,241,367.74	1,675,984.76	12,917,352.50	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,440,877.55	2,104,293.22	14,545,170.77	11,241,367.74	1,675,984.76	12,917,352.50	-11.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,440,877.55	2,104,293.22	14,545,170.77	11,241,367.74	1,675,984.76	12,917,352.50	-11.2%
2) Ending Balance, June 30 (E + F1e)			11,241,367.74	1,675,984.76	12,917,352.50	11,923,589.85	1,378,995.87	13,302,585.72	3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	117,089.06	0.00	117,089.06	200,000.00	0.00	200,000.00	70.8%
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	1,675,984.76	1,675,984.76	0.00	1,378,995.87	1,378,995.87	-17.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,268,348.77	0.00	5,268,348.77	5,667,659.94	0.00	5,667,659.94	7.6%
0311 - LCAP CTE Planning	0000	9780	697,663.13		697,663.13				
0318 - Retiree Self-Pay	0000	9780	324,927.39		324,927.39				
0339 - One-Time Dollars from State	0000	9780	3,324,094.80		3,324,094.80				
0346 - E-Rate	0000	9780	61,820.33		61,820.33				
0000 - Special Capital Projects	0000	9780	859,843.12		859,843.12				
0000 - Special Capital Projects	0000	9780				5,667,659.94		5,667,659.94	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,835,929.91	0.00	5,835,929.91	6,035,929.91	0.00	6,035,929.91	3.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	23,934,918.45	3,558,502.60	27,493,421.05				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	300.00	0.00	300.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
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	613,032.11	1,886,426.55	2,499,458.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	842,227.73	717.00	842,944.73				
6) Stores		9320	117,089.06	0.00	117,089.06				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			25,527,567.35	5,445,646.15	30,973,213.50				
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	5,351,570.31	516,793.08	5,868,363.39				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	8,934,629.30	250,000.00	9,184,629.30				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,002,868.31	3,002,868.31				
6) TOTAL, LIABILITIES			14,286,199.61	3,769,661.39	18,055,861.00				
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)			11,241,367.74	1,675,984.76	12,917,352.50				

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	77,580,386.00	0.00	77,580,386.00	87,331,724.00	0.00	87,331,724.00	12.6%
Education Protection Account State Aid - Current Year		8012	16,345,495.00	0.00	16,345,495.00	15,106,913.00	0.00	15,106,913.00	-7.6%
State Aid - Prior Years		8019	(304.00)	0.00	(304.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	137,745.26	0.00	137,745.26	173,352.00	0.00	173,352.00	25.8%
Timber Yield Tax		8022	16.90	0.00	16.90	11.00	0.00	11.00	-34.9%
Other Subventions/In-Lieu Taxes		8029	3,670.80	0.00	3,670.80	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	16,299,826.50	0.00	16,299,826.50	15,973,876.00	0.00	15,973,876.00	-2.0%
Unsecured Roll Taxes		8042	1,259,305.45	0.00	1,259,305.45	1,252,854.00	0.00	1,252,854.00	-0.5%
Prior Years' Taxes		8043	28,106.86	0.00	28,106.86	46,438.00	0.00	46,438.00	65.2%
Supplemental Taxes		8044	294,330.62	0.00	294,330.62	281,256.00	0.00	281,256.00	-4.4%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(136,223.00)	0.00	(136,223.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	695,014.71	0.00	695,014.71	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			112,643,594.10	0.00	112,643,594.10	120,030,201.00	0.00	120,030,201.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(374,034.00)		(374,034.00)	(374,034.00)		(374,034.00)	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	(15,977.00)	0.00	(15,977.00)	(3,000.00)	0.00	(3,000.00)	-81.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			112,253,583.10	0.00	112,253,583.10	119,653,167.00	0.00	119,653,167.00	6.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,439,164.29	1,439,164.29	0.00	1,566,637.00	1,566,637.00	8.9%
Special Education Discretionary Grants		8182	0.00	71,441.12	71,441.12	0.00	62,093.00	62,093.00	-13.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,904,099.07	3,904,099.07		5,238,130.91	5,238,130.91	34.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		356,754.43	356,754.43		561,219.00	561,219.00	57.3%
Title III, Part A, Immigrant Education Program	4201	8290		21,786.51	21,786.51		22,251.06	22,251.06	2.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		88,455.00	88,455.00		90,300.00	90,300.00	2.1%
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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		1,802,249.62	1,802,249.62		1,398,760.00	1,398,760.00	-22.4%
Career and Technical Education	3500-3599	8290		413,925.25	413,925.25		334,310.00	334,310.00	-19.2%
All Other Federal Revenue	All Other	8290	12,884.48	87,756.62	100,641.10	54,112.00	38,409.00	92,521.00	-8.1%
TOTAL, FEDERAL REVENUE			12,884.48	8,185,631.91	8,198,516.39	54,112.00	9,312,109.97	9,366,221.97	14.2%
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		2,475,850.00	2,475,850.00		2,378,007.00	2,378,007.00	-4.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,016,154.00	0.00	2,016,154.00	595,862.53	0.00	595,862.53	-70.4%
Lottery - Unrestricted and Instructional Materials		8560	1,619,549.80	621,415.17	2,240,964.97	1,454,051.96	478,044.48	1,932,096.44	-13.8%
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, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		322,226.00	322,226.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		914,390.65	914,390.65		2,004,653.93	2,004,653.93	119.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	438,326.60	5,282,658.17	5,720,984.77	234,781.00	4,718,321.00	4,953,102.00	-13.4%
TOTAL, OTHER STATE REVENUE			4,074,030.40	9,616,539.99	13,690,570.39	2,284,695.49	9,579,026.41	11,863,721.90	-13.3%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	86,844.16	0.00	86,844.16	53,273.00	0.00	53,273.00	-38.7%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,120.81	0.00	25,120.81	14,000.00	0.00	14,000.00	-44.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	7,142.00	0.00	7,142.00	8,920.00	0.00	8,920.00	24.9%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,502.00	0.00	11,502.00	5,609.00	0.00	5,609.00	-51.2%
Interest		8660	260,464.57	0.00	260,464.57	160,000.00	0.00	160,000.00	-38.6%
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	11,721.00	0.00	11,721.00	0.00	0.00	0.00	-100.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	107,551.49	180,000.00	287,551.49	67,720.00	0.00	67,720.00	-76.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	19,135.00	0.00	19,135.00	69,315.00	0.00	69,315.00	262.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,369,560.97	127,608.40	1,497,169.37	1,110,593.00	0.00	1,110,593.00	-25.8%
Tuition		8710	0.00	41,754.40	41,754.40	0.00	15,365.00	15,365.00	-63.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		24,000.00	24,000.00	New
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			1,899,042.00	349,362.80	2,248,404.80	1,489,430.00	39,365.00	1,528,795.00	-32.0%
TOTAL, REVENUES			118,239,539.98	18,151,534.70	136,391,074.68	123,481,404.49	18,930,501.38	142,411,905.87	4.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,234,809.39	6,441,827.81	43,676,637.20	40,058,181.80	6,139,018.49	46,197,200.29	5.8%
Certificated Pupil Support Salaries		1200	3,784,520.04	777,169.00	4,561,689.04	3,700,553.06	758,077.04	4,458,630.10	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,257,894.70	217,851.48	5,475,746.18	5,665,418.10	253,017.54	5,918,435.64	8.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,277,224.13	7,436,848.29	53,714,072.42	49,424,152.96	7,150,113.07	56,574,266.03	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,164,344.47	1,583,152.95	2,747,497.42	1,377,548.30	1,438,433.66	2,815,981.96	2.5%
Classified Support Salaries		2200	7,119,140.67	1,191,692.26	8,310,832.93	7,655,290.61	1,219,833.87	8,875,124.48	6.8%
Classified Supervisors' and Administrators' Salaries		2300	1,458,090.11	179,868.00	1,637,958.11	1,447,766.35	181,363.00	1,629,129.35	-0.5%
Clerical, Technical and Office Salaries		2400	4,806,340.85	345,023.37	5,151,364.22	4,890,124.76	355,989.84	5,246,114.60	1.8%
Other Classified Salaries		2900	12,190.50	231,236.42	243,426.92	0.00	272,501.00	272,501.00	11.9%
TOTAL, CLASSIFIED SALARIES			14,560,106.60	3,530,973.00	18,091,079.60	15,370,730.02	3,468,121.37	18,838,851.39	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,543,508.03	5,146,921.51	11,690,429.54	7,817,521.67	4,994,555.39	12,812,077.06	9.6%
PERS		3201-3202	1,988,961.25	502,455.17	2,491,416.42	2,540,563.17	550,227.10	3,090,790.27	24.1%
OASDI/Medicare/Alternative		3301-3302	1,687,803.35	353,469.02	2,041,272.37	1,820,429.92	339,511.08	2,159,941.00	5.8%
Health and Welfare Benefits		3401-3402	7,746,692.87	1,607,227.53	9,353,920.40	8,253,709.81	1,706,250.40	9,959,960.21	6.5%
Unemployment Insurance		3501-3502	30,386.07	5,366.06	35,752.13	31,538.74	4,917.96	36,456.70	2.0%
Workers' Compensation		3601-3602	1,507,162.77	271,870.58	1,779,033.35	1,398,834.64	218,669.81	1,617,504.45	-9.1%
OPEB, Allocated		3701-3702	792,680.89	138,003.88	930,684.77	784,723.99	162,015.63	946,739.62	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	595,687.42	0.00	595,687.42	273,639.29	0.00	273,639.29	-54.1%
TOTAL, EMPLOYEE BENEFITS			20,892,882.65	8,025,313.75	28,918,196.40	22,920,961.23	7,976,147.37	30,897,108.60	6.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	47,871.10	47,871.10	0.00	98,672.42	98,672.42	106.1%
Books and Other Reference Materials		4200	103,528.21	360,319.34	463,847.55	14,724.20	30,919.06	45,643.26	-90.2%
Materials and Supplies		4300	3,378,483.10	1,198,121.16	4,576,604.26	3,952,946.07	2,607,749.79	6,560,695.86	43.4%
Noncapitalized Equipment		4400	643,224.46	529,589.04	1,172,813.50	1,618,359.31	925,340.18	2,543,699.49	116.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,125,235.77	2,135,900.64	6,261,136.41	5,586,029.58	3,662,681.45	9,248,711.03	47.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	79,885.00	2,021,018.81	2,100,903.81	150,000.00	2,166,438.00	2,316,438.00	10.3%
Travel and Conferences		5200	347,508.40	570,972.60	918,481.00	671,669.88	123,882.69	795,552.57	-13.4%
Dues and Memberships		5300	63,697.75	8,166.38	71,864.13	45,418.00	2,000.00	47,418.00	-34.0%
Insurance		5400 - 5450	711,521.55	20,580.00	732,101.55	881,894.00	12,000.00	893,894.00	22.1%
Operations and Housekeeping Services		5500	3,122,079.74	47,030.53	3,169,110.27	3,190,662.00	53,000.00	3,243,662.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	355,959.74	137,741.56	493,701.30	658,087.12	96,000.00	754,087.12	52.7%
Transfers of Direct Costs		5710	(91,470.12)	91,470.12	0.00	(28,728.50)	28,728.50	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,275.41	10,019.38	25,294.79	(597.00)	0.00	(597.00)	-102.4%
Professional/Consulting Services and Operating Expenditures		5800	5,491,428.38	2,003,297.75	7,494,726.13	3,921,435.41	3,508,953.19	7,430,388.60	-0.9%
Communications		5900	373,772.74	6,472.10	380,244.84	479,360.00	15,756.38	495,116.38	30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,469,658.59	4,916,769.23	15,386,427.82	9,969,200.91	6,006,758.76	15,975,959.67	3.8%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	334,570.38	73,300.00	407,870.38	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,734,248.68	114,563.02	1,848,811.70	0.00	125,000.00	125,000.00	-93.2%
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	388,810.89	433,015.09	821,825.98	507,256.00	460,672.93	967,928.93	17.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,457,629.95	620,878.11	3,078,508.06	507,256.00	585,672.93	1,092,928.93	-64.5%
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	59,789.00	59,789.00	0.00	115,463.00	115,463.00	93.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,679,533.00	34,306.80	2,713,839.80	2,548,673.00	85,575.00	2,634,248.00	-2.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,679,533.00	94,095.80	2,773,628.80	2,548,673.00	201,038.00	2,749,711.00	-0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(524,069.00)	524,069.00	0.00	(526,981.00)	526,981.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(386,736.00)	0.00	(386,736.00)	(399,263.00)	0.00	(399,263.00)	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(910,805.00)	524,069.00	(386,736.00)	(926,244.00)	526,981.00	(399,263.00)	3.2%
TOTAL, EXPENDITURES			100,551,465.69	27,284,847.82	127,836,313.51	105,400,759.70	29,577,513.95	134,978,273.65	5.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,226,000.00	0.00	1,226,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,226,000.00	0.00	1,226,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	489,519.00	0.00	489,519.00	489,519.00	0.00	489,519.00	0.0%
To: Special Reserve Fund		7612	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
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	7,669,060.44	250,000.00	7,919,060.44	6,558,880.00	0.00	6,558,880.00	-17.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,158,579.44	250,000.00	11,408,579.44	7,048,399.00	0.00	7,048,399.00	-38.2%
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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(8,955,004.66)	8,955,004.66	0.00	(10,350,023.68)	10,350,023.68	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,955,004.66)	8,955,004.66	0.00	(10,350,023.68)	10,350,023.68	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(18,887,584.10)	8,705,004.66	(10,182,579.44)	(17,398,422.68)	10,350,023.68	(7,048,399.00)	-30.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,296.00	237,296.00	0.0%
3) Other State Revenue		8300-8599	106,151.00	250,617.00	136.1%
4) Other Local Revenue		8600-8799	2,453,421.62	2,307,421.00	-6.0%
5) TOTAL, REVENUES			2,796,868.62	2,795,334.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,142,811.41	852,094.09	-25.4%
2) Classified Salaries		2000-2999	544,709.72	569,002.23	4.5%
3) Employee Benefits		3000-3999	597,665.43	614,126.81	2.8%
4) Books and Supplies		4000-4999	197,289.25	358,011.87	81.5%
5) Services and Other Operating Expenditures		5000-5999	261,814.50	211,917.00	-19.1%
6) Capital Outlay		6000-6999	0.00	100,471.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	113,552.00	89,711.00	-21.0%
9) TOTAL, EXPENDITURES			2,857,842.31	2,795,334.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,973.69)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	71,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,973.69)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	729,438.45	668,464.76	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,438.45	668,464.76	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,438.45	668,464.76	-8.4%
2) Ending Balance, June 30 (E + F1e)			668,464.76	668,464.76	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	238,755.89	238,755.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	429,708.87	429,708.87	0.0%
Adult Program	0000	9760	429,708.87		
Adult Program	0000	9760		429,708.87	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	530,253.30		
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	405,953.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,402.29		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			940,609.03		
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	154,011.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	118,132.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			272,144.27		
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)			668,464.76		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	237,296.00	237,296.00	0.0%
TOTAL, FEDERAL REVENUE			237,296.00	237,296.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	106,151.00	250,617.00	136.1%
TOTAL, OTHER STATE REVENUE			106,151.00	250,617.00	136.1%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
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	6,922.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,281.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,399,788.61	2,307,421.00	-3.8%
Tuition		8710	45,430.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,453,421.62	2,307,421.00	-6.0%
TOTAL, REVENUES			2,796,868.62	2,795,334.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	925,253.45	640,248.09	-30.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	217,557.96	211,846.00	-2.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,142,811.41	852,094.09	-25.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	217,177.95	217,943.19	0.4%
Classified Support Salaries		2200	103,475.77	126,558.00	22.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	224,056.00	224,501.04	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			544,709.72	569,002.23	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	195,470.55	180,563.78	-7.6%
PERS		3201-3202	97,240.43	114,495.01	17.7%
OASDI/Medicare/Alternative		3301-3302	61,394.49	93,535.43	52.4%
Health and Welfare Benefits		3401-3402	180,338.66	166,347.13	-7.8%
Unemployment Insurance		3501-3502	842.43	773.10	-8.2%
Workers' Compensation		3601-3602	41,508.54	38,381.02	-7.5%
OPEB, Allocated		3701-3702	20,870.33	20,031.34	-4.0%
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			597,665.43	614,126.81	2.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30,329.07	29,042.00	-4.2%
Materials and Supplies		4300	88,000.28	255,501.87	190.3%
Noncapitalized Equipment		4400	78,959.90	73,468.00	-7.0%
TOTAL, BOOKS AND SUPPLIES			197,289.25	358,011.87	81.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,127.32	12,641.00	-49.7%
Dues and Memberships		5300	1,850.00	1,852.00	0.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,116.04	17,354.00	-53.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,905.35	3,439.00	-50.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,342.25	1,545.00	-34.0%
Professional/Consulting Services and Operating Expenditures		5800	172,476.04	159,825.00	-7.3%
Communications		5900	15,997.50	15,261.00	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			261,814.50	211,917.00	-19.1%
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	100,471.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	100,471.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	113,552.00	89,711.00	-21.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			113,552.00	89,711.00	-21.0%
TOTAL, EXPENDITURES			2,857,842.31	2,795,334.00	-2.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	71,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			71,000.00	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	71,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			71,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,139.76	18,143.56	38.1%
3) Other State Revenue		8300-8599	4,006.00	5,323.00	32.9%
4) Other Local Revenue		8600-8799	3,241.72	2,500.00	-22.9%
5) TOTAL, REVENUES			20,387.48	25,966.56	27.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	194,071.01	163,018.63	-16.0%
2) Classified Salaries		2000-2999	95,068.79	91,899.00	-3.3%
3) Employee Benefits		3000-3999	136,521.36	181,086.37	32.6%
4) Books and Supplies		4000-4999	29,130.01	40,326.56	38.4%
5) Services and Other Operating Expenditures		5000-5999	12,476.38	18,127.00	45.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,276.00	21,028.00	-1.2%
9) TOTAL, EXPENDITURES			488,543.55	515,485.56	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(468,156.07)	(489,519.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	489,519.00	489,519.00	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			489,519.00	489,519.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,362.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,571.99	96,934.92	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,571.99	96,934.92	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,571.99	96,934.92	28.3%
2) Ending Balance, June 30 (E + F1e)			96,934.92	96,934.92	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	5,376.26	5,376.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	91,558.66	91,558.66	0.0%
Child Development Program	0000	9760	91,558.66		
Child Development Program	0000	9760		91,558.66	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	117,961.69		
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	1,418.07		
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			119,379.76		
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	1,045.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,399.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,444.84		
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)			96,934.92		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,139.76	18,143.56	38.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,139.76	18,143.56	38.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,006.00	5,323.00	32.9%
TOTAL, OTHER STATE REVENUE			4,006.00	5,323.00	32.9%
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	3,241.72	2,500.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,241.72	2,500.00	-22.9%
TOTAL, REVENUES			20,387.48	25,966.56	27.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	194,071.01	163,018.63	-16.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			194,071.01	163,018.63	-16.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	29,635.88	25,192.00	-15.0%
Classified Support Salaries		2200	65,432.91	66,707.00	1.9%
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			95,068.79	91,899.00	-3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,352.36	10,341.00	-8.9%
PERS		3201-3202	29,465.67	37,164.00	26.1%
OASDI/Medicare/Alternative		3301-3302	17,294.52	21,580.17	24.8%
Health and Welfare Benefits		3401-3402	67,358.61	92,890.00	37.9%
Unemployment Insurance		3501-3502	144.56	271.44	87.8%
Workers' Compensation		3601-3602	7,168.30	12,612.66	76.0%
OPEB, Allocated		3701-3702	3,737.34	6,227.10	66.6%
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			136,521.36	181,086.37	32.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	131.52	0.00	-100.0%
Materials and Supplies		4300	19,101.33	32,120.56	68.2%
Noncapitalized Equipment		4400	3,530.25	0.00	-100.0%
Food		4700	6,366.91	8,206.00	28.9%
TOTAL, BOOKS AND SUPPLIES			29,130.01	40,326.56	38.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	816.85	2,000.00	144.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	660.00	1,170.00	77.3%
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	252.00	New
Professional/Consulting Services and Operating Expenditures		5800	10,999.53	14,705.00	33.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,476.38	18,127.00	45.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	21,276.00	21,028.00	-1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,276.00	21,028.00	-1.2%
TOTAL, EXPENDITURES			488,543.55	515,485.56	5.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	489,519.00	489,519.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			489,519.00	489,519.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			489,519.00	489,519.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,771,424.07	4,384,493.00	16.3%
3) Other State Revenue		8300-8599	279,832.71	350,841.00	25.4%
4) Other Local Revenue		8600-8799	489,012.98	812,166.00	66.1%
5) TOTAL, REVENUES			4,540,269.76	5,547,500.00	22.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,831,578.15	1,922,494.00	5.0%
3) Employee Benefits		3000-3999	722,445.92	876,787.46	21.4%
4) Books and Supplies		4000-4999	2,772,192.21	3,547,278.04	28.0%
5) Services and Other Operating Expenditures		5000-5999	66,681.00	237,416.50	256.0%
6) Capital Outlay		6000-6999	14,133.07	200,000.00	1315.1%
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	251,908.00	288,524.00	14.5%
9) TOTAL, EXPENDITURES			5,658,938.35	7,072,500.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,118,668.59)	(1,525,000.00)	36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,698,184.44	1,608,880.00	-5.3%
b) Transfers Out		7600-7629	450,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,248,184.44	1,608,880.00	28.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			129,515.85	83,880.00	-35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,540.84	194,056.69	200.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,540.84	194,056.69	200.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,540.84	194,056.69	200.7%
2) Ending Balance, June 30 (E + F1e)			194,056.69	277,936.69	43.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,232.15	0.00	-100.0%
Stores		9712	102,380.60	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,443.94	277,936.69	207.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	232,242.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
c) in Revolving Cash Account		9130	1,232.15		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	554,002.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	53,124.91		
6) Stores		9320	102,380.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			943,082.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	45,612.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	703,413.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			749,026.08		
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)			194,056.69		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,503,761.26	4,384,493.00	25.1%
Donated Food Commodities		8221	267,662.81	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,771,424.07	4,384,493.00	16.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	279,832.71	350,841.00	25.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			279,832.71	350,841.00	25.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	3,534.50	0.00	-100.0%
Food Service Sales		8634	441,369.25	794,026.00	79.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,991.09	2,500.00	-16.4%
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	41,118.14	15,640.00	-62.0%
TOTAL, OTHER LOCAL REVENUE			489,012.98	812,166.00	66.1%
TOTAL, REVENUES			4,540,269.76	5,547,500.00	22.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,541,266.43	1,474,508.99	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	115,406.42	143,510.00	24.4%
Clerical, Technical and Office Salaries		2400	65,941.21	66,475.01	0.8%
Other Classified Salaries		2900	108,964.09	238,000.00	118.4%
TOTAL, CLASSIFIED SALARIES			1,831,578.15	1,922,494.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	2,884.00	New
PERS		3201-3202	214,827.41	286,495.66	33.4%
OASDI/Medicare/Alternative		3301-3302	122,253.32	142,718.88	16.7%
Health and Welfare Benefits		3401-3402	315,380.11	383,131.50	21.5%
Unemployment Insurance		3501-3502	860.79	932.83	8.4%
Workers' Compensation		3601-3602	45,381.95	40,888.25	-9.9%
OPEB, Allocated		3701-3702	23,742.34	19,736.34	-16.9%
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			722,445.92	876,787.46	21.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	224,785.62	472,161.54	110.0%
Noncapitalized Equipment		4400	63,848.29	700,116.50	996.5%
Food		4700	2,483,558.30	2,375,000.00	-4.4%
TOTAL, BOOKS AND SUPPLIES			2,772,192.21	3,547,278.04	28.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,097.89	8,000.00	95.2%
Dues and Memberships		5300	478.38	300.00	-37.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,461.77	20,350.00	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,006.85	1,500.00	-25.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,637.04)	(1,200.00)	-95.7%
Professional/Consulting Services and Operating Expenditures		5800	58,826.60	201,466.50	242.5%
Communications		5900	9,446.55	7,000.00	-25.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,681.00	237,416.50	256.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,133.07	200,000.00	1315.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,133.07	200,000.00	1315.1%
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	251,908.00	288,524.00	14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			251,908.00	288,524.00	14.5%
TOTAL, EXPENDITURES			5,658,938.35	7,072,500.00	25.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,698,184.44	1,608,880.00	-5.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,698,184.44	1,608,880.00	-5.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	450,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			450,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,248,184.44	1,608,880.00	28.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	374,034.00	374,034.00	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	6,165.72	4,300.00	-30.3%
5) TOTAL, REVENUES			380,199.72	378,334.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	635,383.93	1,419,334.00	123.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			635,383.93	1,419,334.00	123.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(255,184.21)	(1,041,000.00)	307.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	922,000.00	750,000.00	-18.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			922,000.00	750,000.00	-18.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			666,815.79	(291,000.00)	-143.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	198,231.73	865,047.52	336.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,231.73	865,047.52	336.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,231.73	865,047.52	336.4%
2) Ending Balance, June 30 (E + F1e)			865,047.52	574,047.52	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	865,047.52	574,047.52	-33.6%
Facility Projects	0000	9760	865,047.52		
Facility Projects	0000	9760		574,047.52	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	396,641.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	750,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,146,641.27		
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	281,593.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			281,593.75		
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)			865,047.52		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	374,034.00	374,034.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			374,034.00	374,034.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,165.72	4,300.00	-30.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,165.72	4,300.00	-30.3%
TOTAL, REVENUES			380,199.72	378,334.00	-0.5%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	12,423.39	0.00	-100.0%
Buildings and Improvements of Buildings		6200	617,256.83	1,419,334.00	129.9%
Equipment		6400	5,703.71	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			635,383.93	1,419,334.00	123.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			635,383.93	1,419,334.00	123.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	922,000.00	750,000.00	-18.7%
(a) TOTAL, INTERFUND TRANSFERS IN			922,000.00	750,000.00	-18.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			922,000.00	750,000.00	-18.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,508.74	5,500.00	-42.2%
5) TOTAL, REVENUES			9,508.74	5,500.00	-42.2%
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	37,042.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	985.00	0.00	-100.0%
6) Capital Outlay		6000-6999	970,347.00	1,205,500.00	24.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,008,374.81	1,205,500.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(998,866.07)	(1,200,000.00)	20.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,905,000.00	1,200,000.00	-37.0%
b) Transfers Out		7600-7629	705,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,200,000.00	1,200,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201,133.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,785.66	1,275,919.59	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,785.66	1,275,919.59	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,785.66	1,275,919.59	18.7%
2) Ending Balance, June 30 (E + F1e)			1,275,919.59	1,275,919.59	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		9760	1,275,919.59	1,275,919.59	0.0%
Bus Purchases	0000	9760	1,275,919.59		
Bus Purchases	0000	9760		1,275,919.59	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,275,919.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,275,919.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,275,919.59		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,508.74	5,500.00	-42.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,508.74	5,500.00	-42.2%
TOTAL, REVENUES			9,508.74	5,500.00	-42.2%

Description			2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Resource Codes	Object Codes				
CLASSIFIED SALARIES					
	Classified Support Salaries	2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
	STRS	3101-3102	0.00	0.00	0.0%
	PERS	3201-3202	0.00	0.00	0.0%
	OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
	Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
	Unemployment Insurance	3501-3502	0.00	0.00	0.0%
	Workers' Compensation	3601-3602	0.00	0.00	0.0%
	OPEB, Allocated	3701-3702	0.00	0.00	0.0%
	OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
	Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
	Books and Other Reference Materials	4200	0.00	0.00	0.0%
	Materials and Supplies	4300	0.00	0.00	0.0%
	Noncapitalized Equipment	4400	37,042.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			37,042.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	985.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			985.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	970,347.00	1,205,500.00	24.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			970,347.00	1,205,500.00	24.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,008,374.81	1,205,500.00	19.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,905,000.00	1,200,000.00	-37.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,905,000.00	1,200,000.00	-37.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	705,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			705,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,200,000.00	1,200,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,595.57	70,500.00	-31.9%
5) TOTAL, REVENUES			103,595.57	70,500.00	-31.9%
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)			103,595.57	70,500.00	-31.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,077,338.63	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			3,077,338.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,180,934.20	70,500.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,105,701.01	11,286,635.21	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,105,701.01	11,286,635.21	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,105,701.01	11,286,635.21	39.2%
2) Ending Balance, June 30 (E + F1e)			11,286,635.21	11,357,135.21	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,243,075.21	3,190,397.85	-1.6%
CTE Projects	0000	9780	3,243,075.21		
CTE Projects	0000	9780		3,190,397.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	8,043,560.00	8,166,737.36	1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,088,061.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	121,235.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,077,338.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,286,635.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,286,635.21		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	103,595.57	70,500.00	-31.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,595.57	70,500.00	-31.9%
TOTAL, REVENUES			103,595.57	70,500.00	-31.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,077,338.63	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,077,338.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,077,338.63	0.00	-100.0%

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,975.69	9,886.61	9,975.69	9,975.69	9,886.61	9,975.69
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)	9,975.69	9,886.61	9,975.69	9,975.69	9,886.61	9,975.69
5. District Funded County Program ADA						
a. County Community Schools	67.59	65.59	65.59	67.59	65.59	65.59
b. Special Education-Special Day Class	165.25	163.51	163.51	165.25	163.51	163.51
c. Special Education-NPS/LCI	1.02	1.47	1.47	1.02	1.47	1.47
d. Special Education Extended Year	2.97	2.97	2.97	2.97	2.97	2.97
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)	236.83	233.54	233.54	236.83	233.54	233.54
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,212.52	10,120.15	10,209.23	10,212.52	10,120.15	10,209.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	12,420,695.00	875,791.00	13,296,486.00			13,296,486.00
Work in Progress	12,975,485.00	21,606,054.00	34,581,539.00	1,830,325.00	20,892,546.00	15,519,318.00
Total capital assets not being depreciated	25,396,180.00	22,481,845.00	47,878,025.00	1,830,325.00	20,892,546.00	28,815,804.00
Capital assets being depreciated:						
Land Improvements	21,514,217.00	211,281.00	21,725,498.00	794,050.00		22,519,548.00
Buildings	205,925,506.00	641,881.00	206,567,387.00	26,012,186.00		232,579,573.00
Equipment	19,315,513.00	909,316.00	20,224,829.00	1,943,341.00	65,468.00	22,102,702.00
Total capital assets being depreciated	246,755,236.00	1,762,478.00	248,517,714.00	28,749,577.00	65,468.00	277,201,823.00
Accumulated Depreciation for:						
Land Improvements	(13,310,208.00)	(625,269.00)	(13,935,477.00)	(639,378.00)		(14,574,855.00)
Buildings	(52,446,572.00)	(6,579,405.00)	(59,025,977.00)	(6,512,884.00)		(65,538,861.00)
Equipment	(12,055,349.00)	(874,792.00)	(12,930,141.00)	(1,223,905.00)	(60,905.56)	(14,093,140.44)
Total accumulated depreciation	(77,812,129.00)	(8,079,466.00)	(85,891,595.00)	(8,376,167.00)	(60,905.56)	(94,206,856.44)
Total capital assets being depreciated, net	168,943,107.00	(6,316,988.00)	162,626,119.00	20,373,410.00	4,562.44	182,994,966.56
Governmental activity capital assets, net	194,339,287.00	16,164,857.00	210,504,144.00	22,203,735.00	20,897,108.44	211,810,770.56
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	21,606,053.00	12,975,486.00	34,581,539.00	1,830,325.00	20,892,546.00	15,519,318.00
Total capital assets not being depreciated	21,606,053.00	12,975,486.00	34,581,539.00	1,830,325.00	20,892,546.00	15,519,318.00
Capital assets being depreciated:						
Land Improvements	211,281.00	21,514,217.00	21,725,498.00	794,050.00		22,519,548.00
Buildings	641,881.00	205,925,506.00	206,567,387.00	26,012,186.00		232,579,573.00
Equipment	909,316.00	19,315,513.00	20,224,829.00	1,943,341.00	65,468.00	22,102,702.00
Total capital assets being depreciated	1,762,478.00	246,755,236.00	248,517,714.00	28,749,577.00	65,468.00	277,201,823.00
Accumulated Depreciation for:						
Land Improvements	(625,269.00)	(13,310,208.00)	(13,935,477.00)	(639,378.00)		(14,574,855.00)
Buildings	(6,579,405.00)	(52,446,572.00)	(59,025,977.00)	(6,512,884.00)		(65,538,861.00)
Equipment	(874,792.00)	(12,055,349.00)	(12,930,141.00)	(1,223,905.00)	(60,906.00)	(14,093,140.00)
Total accumulated depreciation	(8,079,466.00)	(77,812,129.00)	(85,891,595.00)	(8,376,167.00)	(60,906.00)	(94,206,856.00)
Total capital assets being depreciated, net	(6,316,988.00)	168,943,107.00	162,626,119.00	20,373,410.00	4,562.00	182,994,967.00
Business-type activity capital assets, net	15,289,065.00	181,918,593.00	197,207,658.00	22,203,735.00	20,897,108.00	198,514,285.00

Unaudited Actuals
2017-18 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	136,596,729.00	0.00	136,596,729.00	24,446,083.00	30,821,161.00	130,221,651.00	5,205,000.00
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	977,886.00	0.00	977,886.00	1,483,890.00	622,740.00	1,839,036.00	622,740.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	3,647,891.00	16,856,128.00	20,504,019.00	1,899,154.00	840,938.00	21,562,235.00	
Compensated Absences Payable	510,330.47		510,330.47		223,691.00	286,639.47	
Governmental activities long-term liabilities	141,732,836.47	16,856,128.00	158,588,964.47	27,829,127.00	32,508,530.00	153,909,561.47	5,827,740.00
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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	77,675,880.11		77,675,880.11			82,217,396.18
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,004.73		10,004.73			10,212.52
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	10,212.52		10,212.52	10,212.52		10,212.52
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			10,212.52			10,212.52
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	137,745.26		137,745.26	173,352.00		173,352.00
2. Timber Yield Tax (Object 8022)	16.90		16.90	11.00		11.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,670.80		3,670.80	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,299,826.50		16,299,826.50	15,973,876.00		15,973,876.00
5. Unsecured Roll Taxes (Object 8042)	1,259,305.45		1,259,305.45	1,252,854.00		1,252,854.00
6. Prior Years' Taxes (Object 8043)	28,106.86		28,106.86	46,438.00		46,438.00
7. Supplemental Taxes (Object 8044)	294,330.62		294,330.62	281,256.00		281,256.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(136,223.00)		(136,223.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	781,858.87		781,858.87	53,273.00		53,273.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,804,861.26	0.00	18,804,861.26	17,644,837.00	0.00	17,644,837.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	18,804,861.26	0.00	18,804,861.26	17,644,837.00	0.00	17,644,837.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,242,214.70			2,417,775.48
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,242,214.70			2,417,775.48
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	93,925,881.00		93,925,881.00	102,438,637.00		102,438,637.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(304.00)		(304.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	93,925,577.00	0.00	93,925,577.00	102,438,637.00	0.00	102,438,637.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	136,391,074.68		136,391,074.68	142,411,905.87		142,411,905.87
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	260,464.57		260,464.57	160,000.00		160,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2017-18 Actual			2018-19 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			77,675,880.11			82,217,396.18
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0208			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			82,217,396.18			85,234,774.62
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			18,804,861.26			17,644,837.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,225,502.40			1,225,502.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			65,654,749.62			70,007,713.10
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			65,654,749.62			70,007,713.10
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			161,600.22			98,588.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			18,966,461.48			17,743,425.54
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			65,493,149.40			69,909,124.56
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			18,966,461.48			
b. State Subventions (Line D8)			65,493,149.40			
c. Less: Excluded Appropriations (Line C23)			2,242,214.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			82,217,396.18			

[illegible]

Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		685,037.72	685,037.72
2. State Lottery Revenue	8560	1,619,549.80		621,415.17	2,240,964.97
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)		1,619,549.80	0.00	1,306,452.89	2,926,002.69
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	16,020.14		331,775.10	347,795.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,603,529.66			1,603,529.66
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,619,549.80	0.00	331,775.10	1,951,324.90
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	974,677.79	974,677.79
D. COMMENTS:					

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

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

Unaudited Actuals
2017-18
General 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	117,500.33	0.00	117,500.33	7,058.84		124,559.17
1110	Regular Education, K–12	61,673,478.14	27,229,134.25	88,902,612.39	5,340,831.59		94,243,443.98
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,643,073.79	1,013,257.49	4,656,331.28	279,729.48		4,936,060.76
3300	Independent Study Centers	369,721.84	149,986.59	519,708.43	31,221.53		550,929.96
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,953,798.92	471,323.04	2,425,121.96	145,689.40		2,570,811.36
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,591,776.29	927,983.37	6,519,759.66	391,675.09		6,911,434.75
4110	Regular Education, Adult	146,047.26	0.00	146,047.26	8,773.80		154,821.06
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	10,302,221.33	0.00	10,302,221.33	618,906.78		10,921,128.11
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	581,394.99	94,143.24	675,538.23	40,583.01		716,121.24
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					64,134.58	64,134.58
----	Enterprise					156,168.80	156,168.80
----	Facilities Acquisition & Construction					2,431,669.17	2,431,669.17
----	Other Outgo					14,182,208.24	14,182,208.24
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,085,983.87	1,085,983.87	582,153.90		1,668,137.77
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	Total General Fund and Charter Schools Funds Expenditures	84,379,012.89	30,971,811.85	115,350,824.74	7,059,887.42	16,834,180.79	139,244,892.95

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									1,102
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	187,465.03	4,310,502.10		4,497,967.13
2000-2999	Classified Salaries	48,131.05	0.00	0.00	0.00	0.00	132,386.12	1,396,432.01		1,576,949.18
3000-3999	Employee Benefits	22,987.13	0.00	0.00	0.00	0.00	138,454.69	2,457,591.11		2,619,032.93
4000-4999	Books and Supplies	15,385.50	0.00	0.00	0.00	0.00	1,695.93	27,651.81		44,733.24
5000-5999	Services and Other Operating Expenditures	75,489.45	0.00	0.00	0.00	0.00	1,382,929.55	105,119.85		1,563,538.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	59,789.00	0.00	0.00	0.00	0.00	0.00	0.00		59,789.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	221,782.13	0.00	0.00	0.00	0.00	1,842,931.32	8,297,296.88	0.00	10,362,010.33
7310	Transfers of Indirect Costs	84,754.00	0.00	0.00	0.00	0.00	0.00	0.00		84,754.00
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	84,754.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,754.00
	TOTAL COSTS	306,536.13	0.00	0.00	0.00	0.00	1,842,931.32	8,297,296.88	0.00	10,446,764.33
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	13,566.00		13,566.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	88,032.91	760,751.46		848,784.37
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	44,570.51	461,634.96		506,205.47
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	929.82	0.00		929.82
5000-5999	Services and Other Operating Expenditures	68,253.12	0.00	0.00	0.00	0.00	1,133.53	35,955.10		105,341.75
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	68,253.12	0.00	0.00	0.00	0.00	134,666.77	1,271,907.52	0.00	1,474,827.41
7310	Transfers of Indirect Costs	67,413.00	0.00	0.00	0.00	0.00	0.00	0.00		67,413.00
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	67,413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,413.00
	TOTAL BEFORE OBJECT 8980	135,666.12	0.00	0.00	0.00	0.00	134,666.77	1,271,907.52	0.00	1,542,240.41
8980	Less: 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									1,542,240.41

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	187,465.03	4,296,936.10		4,484,401.13
2000-2999	Classified Salaries	48,131.05	0.00	0.00	0.00	0.00	44,353.21	635,680.55		728,164.81
3000-3999	Employee Benefits	22,987.13	0.00	0.00	0.00	0.00	93,884.18	1,995,956.15		2,112,827.46
4000-4999	Books and Supplies	15,385.50	0.00	0.00	0.00	0.00	766.11	27,651.81		43,803.42
5000-5999	Services and Other Operating Expenditures	7,236.33	0.00	0.00	0.00	0.00	1,381,796.02	69,164.75		1,458,197.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	59,789.00	0.00	0.00	0.00	0.00	0.00	0.00		59,789.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	153,529.01	0.00	0.00	0.00	0.00	1,708,264.55	7,025,389.36	0.00	8,887,182.92
7310	Transfers of Indirect Costs	17,341.00	0.00	0.00	0.00	0.00	0.00	0.00		17,341.00
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	17,341.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,341.00
	TOTAL BEFORE OBJECT 8980	170,870.01	0.00	0.00	0.00	0.00	1,708,264.55	7,025,389.36	0.00	8,904,523.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									8,904,523.92
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	32,289.17		32,289.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	8,735.22		8,735.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	161.32	4,219.83		4,381.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	161.32	45,244.22	0.00	45,405.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	161.32	45,244.22	0.00	45,405.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									5,070,088.24
	TOTAL COSTS									5,115,493.78

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	9,392,280.00	5,406,038.00
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

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

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

5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	9,392,280.00	5,406,038.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	1,113.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	1,113.00	

SELPA: Merced County (VV)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
1. Reduction of Special Education related services personnel - Instruction Aide:	236,616.51	0.00
1. Reduction of Special Education related services personnel - MCOE Reimb J	114,713.30	0.00
2. Decrease in enrollment	92,825.77	53,428.95
Total exempt reductions	444,155.58	53,428.95

SELPA: Merced County (VV)

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].

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

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

0.00

0.00

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)

0.00 (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: Merced County (VV)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	10,446,764.33		
b. Less: Expenditures paid from federal sources	1,542,240.41		
c. Expenditures paid from state and local sources	8,904,523.92	9,392,279.69	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		9,392,279.69	
Less: Exempt reduction(s) for SECTION 1		444,155.58	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,904,523.92	8,948,124.11	(43,600.19)

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	10,446,764.33		
b. Less: Expenditures paid from federal sources	1,542,240.41		
c. Expenditures paid from state and local sources	8,904,523.92	9,392,279.69	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		9,392,279.69	
Less: Exempt reduction(s) from SECTION 1		444,155.58	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,904,523.92	8,948,124.11	(43,600.19)
d. Special education unduplicated pupil count	1,102	1,113	
e. Per capita state and local expenditures (A2c/A2d)	8,080.33	8,039.64	40.69

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: Merced County (VV)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,115,493.78	5,406,038.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,406,038.04	
Less: Exempt reduction(s) from SECTION 1		53,428.95	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,115,493.78	5,352,609.09	(237,115.31)

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,115,493.78	5,406,038.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		5,406,038.04	
Less: Exempt reduction(s) from SECTION 1		53,428.95	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,115,493.78	5,352,609.09	(237,115.31)
b. Special education unduplicated pupil count	1,102	1,113	
c. Per capita local expenditures (B2a/B2b)	4,642.01	4,809.17	(167.16)

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

Sonia Garcia
Contact Name

(209) 325-2035
Telephone Number

Director Fiscal Services
Title

sgarcia@muhsd.org
E-mail Address

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									1,102
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	321,463.56	4,349,636.69		4,671,100.25
2000-2999	Classified Salaries	50,087.07	0.00	0.00	0.00	0.00	137,011.86	1,436,630.05		1,623,728.98
3000-3999	Employee Benefits	25,426.66	0.00	0.00	0.00	0.00	263,933.37	2,545,630.88		2,834,990.91
4000-4999	Books and Supplies	22,880.75	0.00	0.00	0.00	0.00	34,321.50	7,548.00		64,750.25
5000-5999	Services and Other Operating Expenditures	63,099.29	0.00	0.00	0.00	0.00	1,631,362.00	16,740.00		1,711,201.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	115,463.00	0.00	0.00	0.00	0.00	0.00	0.00		115,463.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	276,956.77	0.00	0.00	0.00	0.00	2,388,092.29	8,356,185.62	0.00	11,021,234.68
7310	Transfers of Indirect Costs	78,944.00	0.00	0.00	0.00	0.00	0.00	0.00		78,944.00
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	78,944.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,944.00
	TOTAL COSTS	355,900.77	0.00	0.00	0.00	0.00	2,388,092.29	8,356,185.62	0.00	11,100,178.68
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	321,463.56	4,349,636.69		4,671,100.25
2000-2999	Classified Salaries	50,087.07	0.00	0.00	0.00	0.00	53,342.29	687,950.65		791,380.01
3000-3999	Employee Benefits	25,426.66	0.00	0.00	0.00	0.00	172,688.73	2,002,116.99		2,200,232.38
4000-4999	Books and Supplies	22,880.75	0.00	0.00	0.00	0.00	0.00	7,548.00		30,428.75
5000-5999	Services and Other Operating Expenditures	1,006.29	0.00	0.00	0.00	0.00	1,631,362.00	15,342.00		1,647,710.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	115,463.00	0.00	0.00	0.00	0.00	0.00	0.00		115,463.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	214,863.77	0.00	0.00	0.00	0.00	2,178,856.58	7,062,594.33	0.00	9,456,314.68
7310	Transfers of Indirect Costs	15,134.00	0.00	0.00	0.00	0.00	0.00	0.00		15,134.00
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	15,134.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,134.00
	TOTAL BEFORE OBJECT 8980	229,997.77	0.00	0.00	0.00	0.00	2,178,856.58	7,062,594.33	0.00	9,471,448.68
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									9,471,448.68

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,548.00		7,548.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00		2,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	9,548.00	0.00	9,548.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	9,548.00	0.00	9,548.00
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)									6,107,119.68
	TOTAL COSTS									6,116,667.68

* 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									1,102
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	187,465.03	4,310,502.10		4,497,967.13
2000-2999	Classified Salaries	48,131.05	0.00	0.00	0.00	0.00	132,386.12	1,396,432.01		1,576,949.18
3000-3999	Employee Benefits	22,987.13	0.00	0.00	0.00	0.00	138,454.69	2,457,591.11		2,619,032.93
4000-4999	Books and Supplies	15,385.50	0.00	0.00	0.00	0.00	1,695.93	27,651.81		44,733.24
5000-5999	Services and Other Operating Expenditures	75,489.45	0.00	0.00	0.00	0.00	1,382,929.55	105,119.85		1,563,538.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	59,789.00	0.00	0.00	0.00	0.00	0.00	0.00		59,789.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	221,782.13	0.00	0.00	0.00	0.00	1,842,931.32	8,297,296.88	0.00	10,362,010.33
7310	Transfers of Indirect Costs	84,754.00	0.00	0.00	0.00	0.00	0.00	0.00		84,754.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	84,754.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,754.00
	TOTAL COSTS	306,536.13	0.00	0.00	0.00	0.00	1,842,931.32	8,297,296.88	0.00	10,446,764.33
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	13,566.00		13,566.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	88,032.91	760,751.46		848,784.37
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	44,570.51	461,634.96		506,205.47
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	929.82	0.00		929.82
5000-5999	Services and Other Operating Expenditures	68,253.12	0.00	0.00	0.00	0.00	1,133.53	35,955.10		105,341.75
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	68,253.12	0.00	0.00	0.00	0.00	134,666.77	1,271,907.52	0.00	1,474,827.41
7310	Transfers of Indirect Costs	67,413.00	0.00	0.00	0.00	0.00	0.00	0.00		67,413.00
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	67,413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,413.00
	TOTAL BEFORE OBJECT 8980	135,666.12	0.00	0.00	0.00	0.00	134,666.77	1,271,907.52	0.00	1,542,240.41
8980	Less: 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									1,542,240.41

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	187,465.03	4,296,936.10		4,484,401.13
2000-2999	Classified Salaries	48,131.05	0.00	0.00	0.00	0.00	44,353.21	635,680.55		728,164.81
3000-3999	Employee Benefits	22,987.13	0.00	0.00	0.00	0.00	93,884.18	1,995,956.15		2,112,827.46
4000-4999	Books and Supplies	15,385.50	0.00	0.00	0.00	0.00	766.11	27,651.81		43,803.42
5000-5999	Services and Other Operating Expenditures	7,236.33	0.00	0.00	0.00	0.00	1,381,796.02	69,164.75		1,458,197.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	59,789.00	0.00	0.00	0.00	0.00	0.00	0.00		59,789.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	153,529.01	0.00	0.00	0.00	0.00	1,708,264.55	7,025,389.36	0.00	8,887,182.92
7310	Transfers of Indirect Costs	17,341.00	0.00	0.00	0.00	0.00	0.00	0.00		17,341.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	17,341.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,341.00
	TOTAL BEFORE OBJECT 8980	170,870.01	0.00	0.00	0.00	0.00	1,708,264.55	7,025,389.36	0.00	8,904,523.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									8,904,523.92
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	32,289.17		32,289.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	8,735.22		8,735.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	161.32	4,219.83		4,381.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	161.32	45,244.22	0.00	45,405.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	161.32	45,244.22	0.00	45,405.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									5,070,088.24
	TOTAL COSTS									5,115,493.78

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

SELPA: Merced County (VV)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Merced County (VV)

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 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

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)

0.00 (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)

0.00 (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: Merced County (VV)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
a. Total special education expenditures	11,100,178.68		
b. Less: Expenditures paid from federal sources	1,628,730.00		
c. Expenditures paid from state and local sources	9,471,448.68	9,392,279.69	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,392,279.69	
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	9,471,448.68	9,392,279.69	79,168.99

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
a. Total special education expenditures	11,100,178.68		
b. Less: Expenditures paid from federal sources	1,628,730		
c. Expenditures paid from state and local sources	9,471,448.68	8,904,523.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,904,523.92	
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	9,471,448.68	8,904,523.92	
d. Special education unduplicated pupil count	1102	1102	
e. Per capita state and local expenditures (A2c/A2d)	8,594.78	8,080.33	514.45

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

SELPA: Merced County (VV)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,116,667.68	5,406,038.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,406,038.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,116,667.68	5,406,038.04	710,629.64

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

	Budget FY 2018-19	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	6,116,667.68	5,406,038.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,406,038.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,116,667.68	5,406,038.04	710,629.64
b. Special education unduplicated pupil count	1,102	1,126	
c. Per capita local expenditures (B2a/B2b)	5,550.52	4,801.10	749.42

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

Sonia Garcia
Contact Name

(209) 325-2035
Telephone Number

Director Fiscal Services
Title

sgarcia@muhsd.org
E-mail Address