

Rescue Union School District

4-Sep-18

	GREEN VALLEY	JACKSON	LAKE FOREST	LAKEVIEW	RESCUE	MARINA VILLAGE	PLEASANT GROVE	Tot.
TR. KDG	16	19	16	17	18	0	0	86
KDG.*	58	75	64	74	94	0	0	365
FIRST	59	67	54	82	86	0	0	348
SECOND	63	73	71	82	67	0	0	356
THIRD	60	66	66	82	74	0	0	348
FOURTH	79	81	70	87	68	0	0	385
FIFTH	66	83	64	108	73	0	0	394
SIXTH	0	0	0	0	0	293	160	453
SEVENTH	0	0	0	0	0	269	181	450
EIGHTH	0	0	0	0	0	247	151	398
SDC		16					15	
*COOL School								
TOTAL	401	480	405	532	480	809	507	3619
Ending 17-18	423	489	426	559	461	760	540	3672
Difference	-22	-9	-21	-27	19	49	-33	-53

**Low Housing Projection 2017-18	Variance
100	-14
389	-24
348	0
349	7
362	-14
363	22
393	1
393	60
348	102
438	-40
0	31
0	0
3483	136

*COOL School numbers are not counted in individual school counts only in district total

**Projected enrollment is from Table 10 of the Demographic Study

NPS 5

ENROLLMENT HISTORY

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
2018/2019	3606	3619									
2017/2018	NA	3624	3632	3642	3655	3685	3688	3682	3684	3679	3672
2016/2017	3723	3709	3723	3731	3734	3774	3792	3792	3786	3794	3766
2015/2016	3666	3658	3673	3673	3676	3686	3707	3717	3734	3740	3733
2014/2015	3690	3697	3699	3702	3712	3735	3753	3771	3772	3775	N/A
2013/2014	3797	3775	3770	3776	3774	3797	3804	3821	3823	3825	N/A
2012/2013	3889	3902	3895	3900	3893	3885	3912	3919	3920	3929	N/A
2011/2012	3984	3984	3989	3995	3995	4002	4019	4024	4032	4038	N/A
2010/2011	4124	4088	4070	4071	4074	4083	4092	4099	4097	4095	N/A
2009/2010	4173	4123	4115	4116	4113	4119	4122	4121	4112	4115	4110
2008/2009	4176	4105	4104	4106	4115	4110	4095	4091	4097	4099	4117
2007/2008	4093	4079	4090	4094	4091	4097	4110	4096	4101	4085	4082
2006/2007	3916	3905	3918	3927	3934	3933	3952	3967	3964	3972	3973
2005/2006	3777	3771	3788	3776	3768	3784	3780	3783	3786	3785	3785

Diff 2017-2018 2018-2019 -5

Avg Diff -5

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM: Resolution No: 18-15
Local Teaching Assignments Credential Authorization**

BACKGROUND:

Education Code Sections 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/ Standard Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught.

STATUS:

In order to accommodate the needs of the schools, the administration has selected the best-qualified teachers to teach in the following subject areas. Each teacher's college transcripts have been evaluated for this authorization to be valid.

Marina Village Middle School

Name	Credential	Subject	Verification Units
Brazzel, Christina	Multiple Subject	Science	Science
Khachi, Samantha	Multiple Subject	Science	Science
Phillips, David	Single Subject, English	History	History

FISCAL IMPACT:

N/A

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to providing quality education for our students.

RECOMMENDATION:

The Superintendent recommends the Board approve Resolution No.18-15: Local Teaching Assignments Credential Authorization.

**RESCUE UNION SCHOOL DISTRICT
Resolution No. 18-15**

LOCAL TEACHING ASSIGNMENTS CREDENTIAL AUTHORIZATION

WHEREAS, the Governing Board of the Rescue Union School District recognizes its responsibility to provide adequate teaching staff to meet the educational needs of its middle school and elementary students; and

WHEREAS, the Board has considered the qualified applicants for teaching positions at all schools in the Rescue Union School District and has determined the need for the limited teaching authorizations hereinafter stated;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Rescue Union School District authorizes and approves the following teaching assignments in accordance with the regulations adopted by the California Commission on Teacher Credentialing, the applicable provisions of the California Education Code Sections 44256(b) and 44258.2:

EDUCATION CODE SECTIONS 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/Standard Elementary Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught. The following teachers have met these criteria:

<u>Lake Forest Elementary School</u>			
Brazzel, Christina	Science (4/5)	.41 FTE	44256(b)
<u>Marina Village Middle School</u>			
Brazzel, Christina	Science (4/5)	.17 FTE	44256(b)
<u>Lakeview Elementary School</u>			
Khachi, Samantha	Science (4/5)	.57 FTE	44256(b)
<u>Pleasant Grove Middle School</u>			
Phillips, David	History (7)	1 period	44256(b)

PASSED AND ADOPTED by the Board of Trustees of the Rescue Union School District at its regular meeting held on September 11, 2018 in the Rescue District Boardroom by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Board President

Date

Clerk of the Board of Trustees

Date

Rescue Union School District

AGENDA ITEM: Openers for 2018-2019 RUFT Negotiations

BACKGROUND:

The board is required to set a date for public comment on collective bargaining unit re-openers for the upcoming sessions.

STATUS:

The RUFT bargaining unit has presented the District with the following topics to be discussed in the negotiations for 2018-2019:

- Article 10 Class Size and Assignments
- Article 11 Duty Hours
- Article 37 Salary

The Administration has presented the following topics to be discussed in the negotiations for 2018-2019:

- Article 7 Transfers and Reassignments
- Article 18 Long/Short Term Leaves

RUFT and Administration mutually agree to open:

- Article 14 Sick Leave

The Board is asked to set October 9, 2018 the next regularly scheduled Board meeting, as the date for public comments.

FISCAL IMPACT:

Unknown at this time.

BOARD GOAL:

Board Focus Goal IV – STAFF NEED:

Attract, retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

RECOMMENDATION:

Set October 9, 2018 Board Meeting for public comment on RUFT negotiations re-openers.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Approval of Unaudited Actuals for 2017-2018**

BACKGROUND:

The Board is required to review and approve the Unaudited Actuals prior to submitting the report to the El Dorado County Office of Education (EDCOE).

STATUS:

The 2017-18 Unaudited Actuals report shows an ending fund balance in the General Fund of \$6,955,534.

The District's expenditures exceeded revenues in 2017-18, which resulted in deficit spending of \$232,863.

FISCAL IMPACT:

The District continues to operate with a structural budget deficit.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

District administration recommends approval of the Unaudited Actuals for 2017-18.



Rescue Union School District

2017-18 Unaudited Actuals

September 11, 2018

Board of Trustees

Nancy Brownell, President Kim White, Vice-President Suzanna George, Clerk

Stephanie Kent, Member Tagg Neal, Member



“Closing the Books”

- All prior year items reconciled.
- All current income and expenses recorded.
- Federal programs and grants with unspent funds have income deferred to next year.
- Entitlements with unspent funds are restricted in ending balance to spend next year.
- Contributions have been made from unrestricted to restricted programs that are not self-supporting, such as Special Education



Reporting to the State

- Districts use similar codes to account for activities (Standardized Account Code Structure – SACS).
- Comprehensive report provided to State
 - ⊕ All Funds
 - ⊕ Program Analysis/ Maintenance of Effort - Special Education
 - ⊕ Board certifies, COE verifies, auditor reviews and expresses opinion.
 - ⊕ Financial Cycle for 2017-18
 - Audit Report – December 2018



Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d
Grade Span	District Funded ADA	NPS/ COE ADA	Total ADA
			=b+c
TK - 3	1,467.32	12.03	1,479.35
4 - 6	1,219.20	12.08	1,231.28
7 - 8	926.21	6.76	932.97
Total	3,612.73	30.87	3,643.60

Note: District is using prior year ADA.

1st Step – Determine the Total District ADA – Under LCFF, base funding is segregated into grade spans and includes students that reside in the district but attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE.

e	f	g	h	i	j	k
Grade Span	Base Funding per ADA	CSR Add-on	Supplemental Add-On	Funding Per ADA	Total ADA	Targeted ADA Funding
		=f * 10.4%	=(f + g) * 20% * 17.00%	=f + g + h	=d	=i * j
TK - 3	\$ 7,193	\$ 748	\$ 270	\$ 8,211	1,479.35	\$ 12,146,932
4 - 6	\$ 7,301	\$ -	\$ 248	\$ 7,549	1,231.28	\$ 9,295,220
7 - 8	\$ 7,518	\$ -	\$ 256	\$ 7,774	932.97	\$ 7,252,549
						\$ 28,694,701

2nd Step – Calculate the ADA Targeted Funding – The district ADA is now multiplied by the Base Grant with add-ons for Class Size Reduction (CSR), and the Supplemental & Concentration Grants. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, are English Language Learners, or are Foster Youth (this figure is known as the Unduplicated Pupil Count). To qualify for the Concentration Grant the district must have an Unduplicated Pupil Count greater than 55%, and currently the district is at 17.00%.



Quick Calculation of LCFF (Part 2)

l	m	n	o
Targeted ADA Funding	Add-on Transportation	Add-on TIIG	Total Targeted Amount
= k			= l + m + n
\$ 28,694,701	\$ 434,285	\$ 149,072	\$ 29,278,058

3rd Step – Determine the Total Targeted Funding – There are two additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total Targeted LCFF Funding amount. This is the amount the district would receive once LCFF is fully funded.

p	q	r	s	t	u	v
Total Targeted Amount	Floor Funding Amount	LCFF Gap	Gap Funding	LCFF Funding	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= o		= p - q	= r * 42.96644%	= q + s		= t + u
\$ 29,278,058	\$ 27,719,647	\$ 1,558,411	\$ 669,594	\$ 28,389,241	\$ (199,108)	\$ 28,190,133

4th Step – Calculate the Actual LCFF Funding – The previous year’s state funding is considered the “Floor”, and the difference between the Target and Floor is called the “Gap”. The state’s goal is to fully fund the Gap and this year the state is funding 42.96644% of the Gap; this is called the Gap funding. The Gap funding is added to the Floor to determine the district’s actual LCFF funding. Finally, the district transfers to the COE an agreed amount for ADA that is in COE programs.



2017-18

Restricted Programs - Federal

Federal	Title I, Part A	Special Education	Title II Part A	Title III Immigrant Ed	Title III Limited English Proficient (LEP)	Medi-Cal Billing	Total
Estimated Award	231,194	253,053	61,646	3,376	18,035	50,147	617,451
Prior Year Carryover	80,652	-	15,586	927	-	40,244	137,410
Contributions/Transfers	-	615,632	-	-	-	-	-
Total Available	311,846	868,685	77,232	4,303	18,035	90,392	754,861
Budgeted Expense	(248,515)	(868,685)	(61,063)	(2,529)	(14,961)	(69,392)	(1,265,145)
<i>Deferred Revenue/Carryover</i>	63,331	-	16,169	1,774	3,074	21,000	105,348



2017-18 Restricted Programs

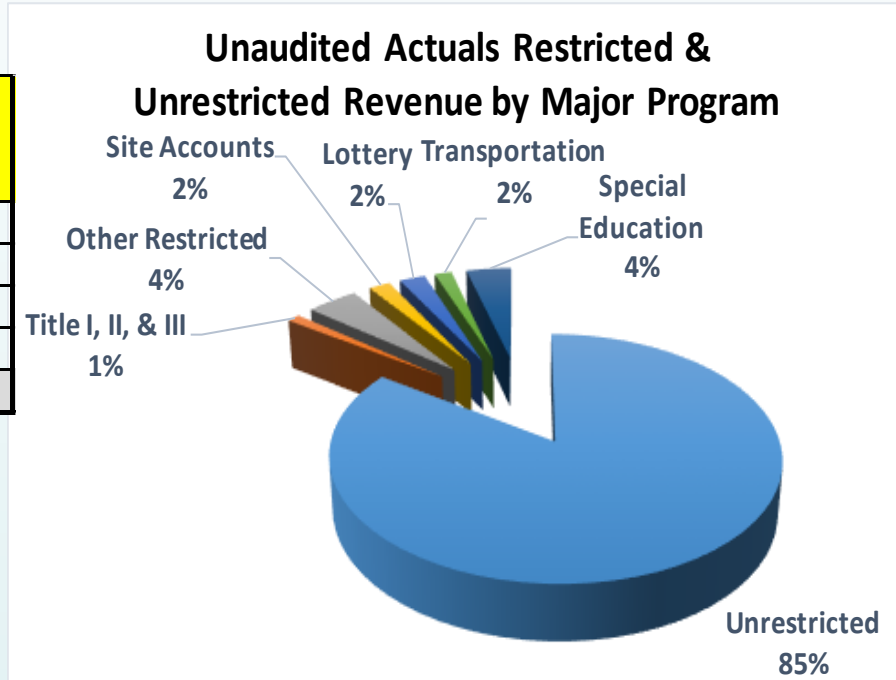
State/Local Accounts

State	Lottery (Non-Prop 20)	Education Protection Act (EPA)	CA Clean Energy Jobs (Prop 39)	Educator Effectiveness Funds	Lottery - Instructional Materials	Special Education
Award Amount	576,775	4,770,292	183,505	-	222,353	974,869
Prior Year Carryover	391,209	28,526	-	116,435	37,835	
Req Transfer/ Local Rev	-	-	-	-	-	-
Contribution From GF	-	-	-	-	-	1,733,343
Total Available	967,984	4,798,818	183,505	116,435	260,188	2,708,212
Expense	(451,849)	(4,798,818)	(183,505)	(116,435)	(108,919)	(2,708,212)
Carryover	516,134	-	-	-	151,269	-
State/Local	Special Ed - ERMHS	Routine Repair Maintenance	Career Tech Ed Incentive Grant	Education Technology	Home-to- School Transportatio	
Award Amount	173,526	-	98,034	-	-	
Prior Year Carryover	2,816	-	49,017	-	-	
Req Transfer/ Local Rev	-	1,112,066	-	12,190	532,601	
Contribution From GF	56,874	-	-	571,884	984,552	
Total Available	233,216	1,112,066	147,051	584,074	1,517,152	
Expense	(233,216)	(1,112,066)	(71,011)	(584,074)	(1,517,152)	
Carryover	-	-	76,040	-	-	



Income Summary

Income	2017-18 June Update Budget	2017-18 Unaudited Actuals	Change (\$)	Change (%)
LCFF Entitlement	28,417,551	28,389,165	(28,386)	-0.10%
Federal Income	723,982	730,838	6,856	0.95%
Other State Income	3,093,567	3,127,703	34,136	1.10%
Local Income	2,657,112	2,814,350	157,238	5.92%
Total	34,892,212	35,062,056	169,844	0.49%



- **LCFF decrease of \$28k**
 - ⊕ Final ADA/ Misc. Adjustments
- **Federal Income increase of \$7k**
 - ⊕ Forest Reserves Final Allocation - \$25k
 - ⊕ Net Federal Programs Deferred Rev – (\$18k)
- **Other State Income increase of \$34k**
 - ⊕ Revised 4th Quarter Lottery Award
- **Local Income increase of \$157k**
 - ⊕ Facility Use Fees – \$46k
 - ⊕ Additional Interest Income - \$22k
 - ⊕ Misc. Income - \$21k
 - ⊕ SELPA Low Incidence Funds - \$18k
 - ⊕ Site Fundraiser Final Amounts – \$50k

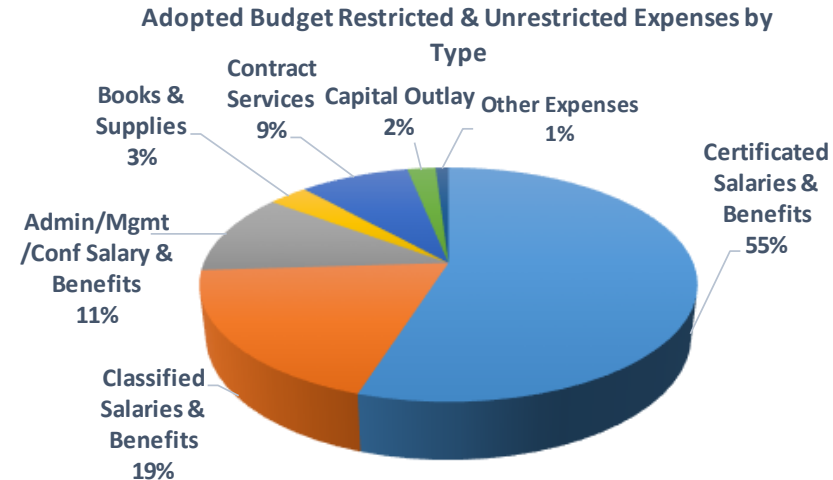
Narrative - A portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency--usually higher levels of government. The balance of the district income is called unrestricted, since it can be expended as determined by the local agency for general educational priorities. Due to the LCFF Funding many categorical programs are now unrestricted including transportation. The largest restricted program is Special Education.



Expenditure Summary

Expenditures	2017-18 June Update Budget	2017-18 Unaudited Actuals	Change (\$)	Change (%)
Salaries & Benefits	30,255,623	30,073,405	(182,219)	-0.60%
Books & Supplies	1,285,397	1,085,968	(199,429)	-15.51%
Contract Services	3,227,863	3,006,187	(221,677)	-6.87%
Capital Outlay	1,095,298	774,088	(321,210)	-29.33%
Other Exp/Transfer Out	354,582	353,271	(1,311)	-0.37%
Total	36,218,764	35,292,918	(925,846)	-2.56%

- **Salary and Benefits decrease of \$182k**
 - ⊕ Adjustments for final staffing changes, substitutes, extra duty, etc.
- **Book and Supplies decrease of \$199k**
 - ⊕ Unspent Site/Department/Program Funds – (\$98k)
 - ⊕ Unspent Activities moved to 18/19 – (\$49k)
 - ⊕ Unspent site funds (94xx) – (\$47k)
 - ⊕ Unspent Categorical Funds – (\$5k)
- **Contract Services decrease of \$222k**
 - ⊕ Contracted Services not used – (\$71k)
 - ⊕ Contracted Services moved to 18/19 – (\$40k)
 - ⊕ Unspent Categorical Funds – (\$10k)
 - ⊕ Unspent site funds (94xx) – (\$101k)
- **Capital Outlay decrease of \$321k**
 - ⊕ Misc. maintenance projects completed in 18/19 - \$71k
 - ⊕ MV furniture purchase moved to 18/19 - \$250k
- **Other Activities decrease of \$1k**
 - ⊕ Final Adjustments



Narrative – For most school districts in the state, the largest portion of expenses is for staffing. Salaries and benefits of staff often account for 80 to 90 percent of the district’s budget. The majority of these expenses is paid from unrestricted funds, but some salaries are paid from restricted accounts, depending upon the program and duties of the employee. Special Education is usually the largest restricted program. Often, the expenses for these programs are greater than the governmental funding, and they must be supported by a contribution from the district’s unrestricted funds.



Budget Summary

	2017-18 June Update Budget			2017-18 Unaudited Actuals		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	30,711,091	4,181,121	34,892,212	30,808,583	4,253,473	35,062,056
Total Expenditures	28,404,096	7,814,668	36,218,764	27,708,847	7,584,071	35,292,918
Excess/(Deficiency)	2,306,995	(3,633,547)	(1,326,552)	3,099,736	(3,330,598)	(230,862)
Other Financing Sources	(3,509,957)	3,509,957	-	(3,343,417)	3,341,415	(2,002)
Net Inc/Dec to Fund Bal	(1,202,961)	(123,590)	(1,326,552)	(243,681)	10,818	(232,863)
Beginning Balance	6,515,806	672,590	7,188,397	6,515,806	672,590	7,188,397
Ending Balance	5,312,845	549,000	5,861,845	6,272,125	683,408	6,955,534

Unrestricted Difference		
Total Revenue	97,492	LCFF (\$28k) / Forest Reserves \$25k / Lottery \$12k / Facility Fees \$46k / Int. & Misc Inc \$42k
Total Expenditures	(695,249)	Final staffing, subs, extra duty costs (\$189k) / Unspent Activities for 18-19 (\$87k) / Unspent Site/ Dept/Program (\$169k) / Capital Outlay moved to 18-19 (\$242k) / Final Direct and Indirect Support Transfers (\$8k)
Excess/(Deficiency)	792,740	
Other Financing Sources	166,540	Reduced Contribution to Categorical Programs
Net Change from June	959,280	

Narrative – When finalizing the reconciliation of the unaudited actuals, expenses and revenues will have differences from the previous budget due to many factors.

For revenues, often categorical funding such as lottery and forest reserves are not finalized until after the fiscal year ends. Donations and fee collections occur right up until the end of the fiscal year and due to the variance must be budgeted using conservative estimates.

For expenses, excess funds for staffing and benefits occurs due to unknown factors that must be budgeted include substitutes, extra duty, overtime, etc. Often there are expenses that are budgeted but due to not being complete/received must be recognized in the following fiscal year (*Example: purchase of textbooks in June but not received until July*). Department /site budgets can vary from year to year depending on use of services (repairs, legal, consultants, etc.) and are budgeted using historical numbers with adjustments for known factors.



Ending Fund Balance

Distribution of Ending Fund Balance and Reserves

Unaudited Actuals 2017-18

Revolving Cash		\$ 5,500
Restricted Accounts		\$ 683,408
Prepaid Items		\$ 91,686
Assigned		\$5,116,151
<i>Board Reserve - 7% Economic Uncertainty Reserve</i>	\$2,470,504	
<i>Liability - Compensated Absences</i>	\$ 45,606	
<i>Liability - Early Retirement Incentive</i>	\$ 78,870	
<i>Board Reserve - Two Additional Electric Buses</i>	\$ 100,000	
<i>Board Reserve - Marina Village Furniture</i>	\$ 250,000	
<i>Board Reserve - Future Facility Needs</i>	\$ 870,764	
<i>Board Reserve - Textbook Adoptions (Deficit will decrease amt)</i>	\$1,300,407	
Reserve for Economic Uncertainty		\$ 1,058,788
% of Expense	3.00%	
Undesignated Fund Balance		0
Total Distribution of Ending Fund Balance		\$6,955,534

Narrative – The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Rescue is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty. The board has taken action to create an additional economic uncertainty reserve of 7%.

Board reserves have been recommended for approval for large one-time expenses including: textbook adoptions, and purchase of two electric buses as part of a grant.



Summary of Other Funds

2017-18 Unaudited Actuals - Other Funds

<i>Other Funds</i>	<i>Cafeteria (13)</i>	<i>Bond Funds (21)</i>	<i>Developer Fees (25)</i>	<i>State School Construction (35)</i>	<i>CFD #1 Fund (49)</i>	<i>Bond Interest & Redemption (51)</i>	<i>Debt Service COP (52)</i>
Total Revenue	1,231,387	-	441,380	3,533	4,506,232	1,843,988	183
Total Expenditures	1,133,520	-	277,245	7,088,178	46,035	1,831,267	357,963
Excess/(Deficiency)	97,866	-	164,135	(7,084,644)	4,460,197	12,721	(357,780)
Other Financing Sources	2,002	(428,116)	-	9,000,000	(4,357,780)	428,116	357,780
Net Inc/Dec to Fund Bal	99,868	(428,116)	164,135	1,915,356	102,417	440,836	-
Beginning Balance	236,520	428,116	1,625,449	301,182	1,074,582	1,556,127	-
Ending Balance	336,388	-	1,789,584	2,216,538	1,176,999	1,996,964	-

Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This can be partially attributed to higher free and reduced participation.
- **Fund 21** – Closeout of fund by transferring balance to outstanding debt service (Fund 51).
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in October.
- **Fund 35** – Expenses related to Marina Village two-story building project and future state modernization projects at GV, Lake Forest, and Rescue.
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. This is an accounting entry only detail. Actual revenues for the year were approximately \$758k. Detail report will be submitted to the board in October.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



Final Comments

- First Interim will be updated in December and will include carryover, staffing revisions, and updated revenues and expenses.
- Declining enrollment, the increasing deficit, and other factors will be analyzed and updated at first interim.
- Based upon the budget information next steps to minimize the deficit and balance the district budget will be discussed.

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

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)	63.26%
	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. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$21,187,716.06
		\$21,187,716.06
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	4.38%

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: Sep 11, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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E-mail Address

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	28,389,164.75	0.00	28,389,164.75	29,402,602.00	0.00	29,402,602.00	3.6%
2) Federal Revenue		8100-8299	100,169.28	630,668.81	730,838.09	0.00	712,411.51	712,411.51	-2.5%
3) Other State Revenue		8300-8599	1,230,375.86	1,897,327.00	3,127,702.86	1,868,345.00	1,796,458.00	3,664,803.00	17.2%
4) Other Local Revenue		8600-8799	1,088,873.07	1,725,477.32	2,814,350.39	353,000.00	1,035,100.00	1,388,100.00	-50.7%
5) TOTAL, REVENUES			30,808,582.96	4,253,473.13	35,062,056.09	31,623,947.00	3,543,969.51	35,167,916.51	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,841,938.07	1,467,267.59	16,309,205.66	14,587,105.00	1,483,851.00	16,070,956.00	-1.5%
2) Classified Salaries		2000-2999	4,600,653.31	1,545,266.53	6,145,919.84	4,884,038.00	1,445,604.00	6,329,642.00	3.0%
3) Employee Benefits		3000-3999	5,393,429.39	2,224,849.66	7,618,279.05	5,999,052.00	2,319,697.00	8,318,749.00	9.2%
4) Books and Supplies		4000-4999	589,736.91	496,230.99	1,085,967.90	919,321.00	640,225.00	1,559,546.00	43.6%
5) Services and Other Operating Expenditures		5000-5999	1,765,289.35	1,240,897.24	3,006,186.59	1,715,843.00	860,903.51	2,576,746.51	-14.3%
6) Capital Outlay		6000-6999	589,634.00	184,453.53	774,087.53	770,000.00	30,000.00	800,000.00	3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	199,105.00	200,732.09	399,837.09	246,704.00	198,113.00	444,817.00	11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(270,939.00)	224,373.00	(46,566.00)	(213,241.00)	172,629.00	(40,612.00)	-12.8%
9) TOTAL, EXPENDITURES			27,708,847.03	7,584,070.63	35,292,917.66	28,908,822.00	7,151,022.51	36,059,844.51	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,099,735.93	(3,330,597.50)	(230,861.57)	2,715,125.00	(3,607,053.00)	(891,928.00)	286.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,001.50	0.00	2,001.50	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,341,415.28)	3,341,415.28	0.00	(3,213,632.00)	3,213,632.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,343,416.78)	3,341,415.28	(2,001.50)	(3,213,632.00)	3,213,632.00	0.00	-100.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(243,680.85)	10,817.78	(232,863.07)	(498,507.00)	(393,421.00)	(891,928.00)	283.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			6,515,806.30	672,590.34	7,188,396.64	6,272,125.45	683,408.12	6,955,533.57	-3.2%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,515,806.30	672,590.34	7,188,396.64	6,272,125.45	683,408.12	6,955,533.57	-3.2%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,515,806.30	672,590.34	7,188,396.64	6,272,125.45	683,408.12	6,955,533.57	-3.2%
2) Ending Balance, June 30 (E + F1e)			6,272,125.45	683,408.12	6,955,533.57	5,773,618.45	289,987.12	6,063,605.57	-12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items			91,686.42	0.00	91,686.42	40,823.01	0.00	40,823.01	-55.5%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	683,408.12	683,408.12	0.00	289,987.12	289,987.12	-57.6%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			5,116,151.50	0.00	5,116,151.50	4,645,500.10	0.00	4,645,500.10	-9.2%
Additional 7% Board Desired Reserve			2,470,504.24		2,470,504.24				
Liability-Early Retirement Incentive (2019)			78,870.00		78,870.00				
Liability-Compensated Absences			45,606.00		45,606.00				
Future Facility Needs & Modernization			870,764.00		870,764.00				
Two Additional Electric Buses			100,000.00		100,000.00				
Furniture - Marina Village			250,000.00		250,000.00				
Reserve for Textbook Adoptions			784,272.83		784,272.83				
Reserve for Textbook Adoptions			516,134.43		516,134.43				
Additional 7% Board Desired Reserve						2,524,189.12		2,524,189.12	
Liability-Compensated Absences						45,606.00		45,606.00	
Two Additional Electric Buses						100,000.00		100,000.00	
Furniture - Marina Village						250,000.00		250,000.00	
Reserve for Textbook Adoptions						750,000.00		750,000.00	
Future Facilities Needs						100,000.00		100,000.00	
Deficit Spending						537,516.55		537,516.55	
Reserve for Textbook Adoptions						338,188.43		338,188.43	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties			1,058,787.53	0.00	1,058,787.53	1,081,795.34	0.00	1,081,795.34	2.2%
Unassigned/Unappropriated Amount			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	6,348,093.55	526,461.98	6,874,555.53				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,500.00	0.00	5,500.00				
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	215,326.02	211,757.00	427,083.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	20,402.40	0.00	20,402.40				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	91,686.42	0.00	91,686.42				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,681,008.39	738,218.98	7,419,227.37				
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	408,882.94	31,612.86	440,495.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	23,198.00	23,198.00				
6) TOTAL, LIABILITIES			408,882.94	54,810.86	463,693.80				
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)			6,272,125.45	683,408.12	6,955,533.57				

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)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,952,816.00	0.00	11,952,816.00	13,706,093.00	0.00	13,706,093.00	14.7%
Education Protection Account State Aid - Current Year		8012	4,770,292.00	0.00	4,770,292.00	4,308,599.00	0.00	4,308,599.00	-9.7%
State Aid - Prior Years		8019	1,555.00	0.00	1,555.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	87,362.76	0.00	87,362.76	84,178.00	0.00	84,178.00	-3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	9,231,791.33	0.00	9,231,791.33	9,243,536.00	0.00	9,243,536.00	0.1%
Unsecured Roll Taxes		8042	168,814.83	0.00	168,814.83	156,937.00	0.00	156,937.00	-7.0%
Prior Years' Taxes		8043	4,383.63	0.00	4,383.63	3,125.00	0.00	3,125.00	-28.7%
Supplemental Taxes		8044	316,450.12	0.00	316,450.12	163,959.00	0.00	163,959.00	-48.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,922,840.00	0.00	1,922,840.00	1,807,115.00	0.00	1,807,115.00	-6.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	3,622.08	0.00	3,622.08	0.00	0.00	0.00	-100.0%
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			28,459,927.75	0.00	28,459,927.75	29,473,542.00	0.00	29,473,542.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(70,763.00)	0.00	(70,763.00)	(70,940.00)	0.00	(70,940.00)	0.3%
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			28,389,164.75	0.00	28,389,164.75	29,402,602.00	0.00	29,402,602.00	3.6%
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	253,053.00	253,053.00	0.00	263,059.00	263,059.00	4.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	77,544.28	0.00	77,544.28	0.00	0.00	0.00	-100.0%
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	400.00	400.00	0.00	400.00	400.00	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		248,515.04	248,515.04		311,581.00	311,581.00	25.4%
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		61,063.45	61,063.45		70,095.51	70,095.51	14.8%
Title III, Part A, Immigrant Education Program	4201	8290		2,528.77	2,528.77		2,276.00	2,276.00	-10.0%

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)	
Title III, Part A, English Learner Program	4203	8290		14,961.14	14,961.14		15,000.00	15,000.00	0.3%
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		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,625.00	50,147.41	72,772.41	0.00	50,000.00	50,000.00	-31.3%
TOTAL, FEDERAL REVENUE			100,169.28	630,668.81	730,838.09	0.00	712,411.51	712,411.51	-2.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	642,265.00	0.00	642,265.00	1,321,251.00	0.00	1,321,251.00	105.7%
Lottery - Unrestricted and Instructional Materials		8560	576,775.00	222,353.00	799,128.00	537,094.00	176,579.00	713,673.00	-10.7%
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		183,505.00	183,505.00		132,874.00	132,874.00	-27.6%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,335.86	1,491,469.00	1,502,804.86	10,000.00	1,487,005.00	1,497,005.00	-0.4%
TOTAL, OTHER STATE REVENUE			1,230,375.86	1,897,327.00	3,127,702.86	1,868,345.00	1,796,458.00	3,664,803.00	17.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,772.92	0.00	145,772.92	110,000.00	0.00	110,000.00	-24.5%
Interest		8660	72,007.64	0.00	72,007.64	40,000.00	0.00	40,000.00	-44.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	115,934.16	0.00	115,934.16	115,000.00	0.00	115,000.00	-0.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	755,158.35	757,612.70	1,512,771.05	88,000.00	95,202.00	183,202.00	-87.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		967,864.62	967,864.62		939,898.00	939,898.00	-2.9%
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			1,088,873.07	1,725,477.32	2,814,350.39	353,000.00	1,035,100.00	1,388,100.00	-50.7%
TOTAL, REVENUES			30,808,582.96	4,253,473.13	35,062,056.09	31,623,947.00	3,543,969.51	35,167,916.51	0.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,674,041.95	1,008,552.78	13,682,594.73	12,445,869.00	1,005,690.00	13,451,559.00	-1.7%
Certificated Pupil Support Salaries		1200	484,481.27	61,180.10	545,661.37	462,883.00	55,499.00	518,382.00	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,616,809.85	380,184.71	1,996,994.56	1,576,123.00	422,662.00	1,998,785.00	0.1%
Other Certificated Salaries		1900	66,605.00	17,350.00	83,955.00	102,230.00	0.00	102,230.00	21.8%
TOTAL, CERTIFICATED SALARIES			14,841,938.07	1,467,267.59	16,309,205.66	14,587,105.00	1,483,851.00	16,070,956.00	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	289,832.65	1,045,542.80	1,335,375.45	231,104.00	1,003,590.00	1,234,694.00	-7.5%
Classified Support Salaries		2200	2,178,276.66	330,852.55	2,509,129.21	2,337,305.00	218,704.00	2,556,009.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	454,833.66	93,948.88	548,782.54	423,711.00	149,225.00	572,936.00	4.4%
Clerical, Technical and Office Salaries		2400	1,249,041.18	74,922.30	1,323,963.48	1,216,937.00	74,085.00	1,291,022.00	-2.5%
Other Classified Salaries		2900	428,669.16	0.00	428,669.16	674,981.00	0.00	674,981.00	57.5%
TOTAL, CLASSIFIED SALARIES			4,600,653.31	1,545,266.53	6,145,919.84	4,884,038.00	1,445,604.00	6,329,642.00	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,084,373.66	1,525,666.24	3,610,039.90	2,363,140.00	1,566,945.00	3,930,085.00	8.9%
PERS		3201-3202	611,191.83	206,550.46	817,742.29	782,995.00	252,944.00	1,035,939.00	26.7%
OASDI/Medicare/Alternative		3301-3302	546,420.86	128,152.76	674,573.62	587,339.00	130,741.00	718,080.00	6.4%
Health and Welfare Benefits		3401-3402	1,745,329.87	321,872.41	2,067,202.28	1,909,332.00	328,043.00	2,237,375.00	8.2%
Unemployment Insurance		3501-3502	9,721.17	1,504.75	11,225.92	9,735.00	1,466.00	11,201.00	-0.2%
Workers' Compensation		3601-3602	264,110.26	41,103.04	305,213.30	262,841.00	39,558.00	302,399.00	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	132,281.74	0.00	132,281.74	83,670.00	0.00	83,670.00	-36.7%
TOTAL, EMPLOYEE BENEFITS			5,393,429.39	2,224,849.66	7,618,279.05	5,999,052.00	2,319,697.00	8,318,749.00	9.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	106,005.00	106,005.00	175,000.00	0.00	175,000.00	65.1%
Books and Other Reference Materials		4200	4,164.05	57,926.52	62,090.57	8,300.00	17,000.00	25,300.00	-59.3%
Materials and Supplies		4300	487,847.49	283,501.57	771,349.06	667,021.00	509,725.00	1,176,746.00	52.6%
Noncapitalized Equipment		4400	97,725.37	48,797.90	146,523.27	69,000.00	113,500.00	182,500.00	24.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			589,736.91	496,230.99	1,085,967.90	919,321.00	640,225.00	1,559,546.00	43.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	30,491.72	30,491.72	0.00	40,000.00	40,000.00	31.2%
Travel and Conferences		5200	69,936.66	51,651.94	121,588.60	80,850.00	47,605.51	128,455.51	5.6%
Dues and Memberships		5300	31,306.00	1,111.00	32,417.00	31,899.00	450.00	32,349.00	-0.2%
Insurance		5400 - 5450	141,539.01	12,892.66	154,431.67	142,410.00	13,000.00	155,410.00	0.6%
Operations and Housekeeping Services		5500	846,024.12	0.00	846,024.12	838,400.00	0.00	838,400.00	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,508.06	147,051.08	259,559.14	87,663.00	58,175.00	145,838.00	-43.8%
Transfers of Direct Costs		5710	(86,899.05)	86,899.05	0.00	(48,456.00)	48,456.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,871.72	975.00	2,846.72	2,900.00	0.00	2,900.00	1.9%
Professional/Consulting Services and Operating Expenditures		5800	507,554.20	908,945.31	1,416,499.51	456,277.00	652,717.00	1,108,994.00	-21.7%
Communications		5900	141,448.63	879.48	142,328.11	123,900.00	500.00	124,400.00	-12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,765,289.35	1,240,897.24	3,006,186.59	1,715,843.00	860,903.51	2,576,746.51	-14.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	24,711.08	0.00	24,711.08	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	13,015.98	13,015.98	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	149,969.59	149,969.59	770,000.00	0.00	770,000.00	413.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	564,922.92	21,467.96	586,390.88	0.00	30,000.00	30,000.00	-94.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			589,634.00	184,453.53	774,087.53	770,000.00	30,000.00	800,000.00	3.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	199,105.00	200,732.09	399,837.09	246,704.00	198,113.00	444,817.00	11.2%
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)			199,105.00	200,732.09	399,837.09	246,704.00	198,113.00	444,817.00	11.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(224,373.00)	224,373.00	0.00	(172,629.00)	172,629.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(46,566.00)	0.00	(46,566.00)	(40,612.00)	0.00	(40,612.00)	-12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(270,939.00)	224,373.00	(46,566.00)	(213,241.00)	172,629.00	(40,612.00)	-12.8%
TOTAL, EXPENDITURES			27,708,847.03	7,584,070.63	35,292,917.66	28,908,822.00	7,151,022.51	36,059,844.51	2.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,001.50	0.00	2,001.50	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,001.50	0.00	2,001.50	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(3,341,415.28)	3,341,415.28	0.00	(3,213,632.00)	3,213,632.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,341,415.28)	3,341,415.28	0.00	(3,213,632.00)	3,213,632.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,343,416.78)	3,341,415.28	(2,001.50)	(3,213,632.00)	3,213,632.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,389,164.75	0.00	28,389,164.75	29,402,602.00	0.00	29,402,602.00	3.6%
2) Federal Revenue		8100-8299	100,169.28	630,668.81	730,838.09	0.00	712,411.51	712,411.51	-2.5%
3) Other State Revenue		8300-8599	1,230,375.86	1,897,327.00	3,127,702.86	1,868,345.00	1,796,458.00	3,664,803.00	17.2%
4) Other Local Revenue		8600-8799	1,088,873.07	1,725,477.32	2,814,350.39	353,000.00	1,035,100.00	1,388,100.00	-50.7%
5) TOTAL REVENUES			30,808,582.96	4,253,473.13	35,062,056.09	31,623,947.00	3,543,969.51	35,167,916.51	0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		17,445,201.47	4,761,379.94	22,206,581.41	17,931,745.00	4,702,946.51	22,634,691.51	1.9%
2) Instruction - Related Services	2000-2999		3,463,776.18	438,244.72	3,902,020.90	3,491,870.00	375,573.00	3,867,443.00	-0.9%
3) Pupil Services	3000-3999		2,538,385.50	798,098.23	3,336,483.73	2,064,607.00	836,260.00	2,900,867.00	-13.1%
4) Ancillary Services	4000-4999		96,489.27	18,897.74	115,387.01	110,873.00	5,110.00	115,983.00	0.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,543,294.55	295,789.66	1,839,084.21	1,699,327.00	243,816.00	1,943,143.00	5.7%
8) Plant Services	8000-8999		2,422,595.06	1,070,928.25	3,493,523.31	3,363,696.00	789,204.00	4,152,900.00	18.9%
9) Other Outgo	9000-9999	Except 7600-7699	199,105.00	200,732.09	399,837.09	246,704.00	198,113.00	444,817.00	11.2%
10) TOTAL EXPENDITURES			27,708,847.03	7,584,070.63	35,292,917.66	28,908,822.00	7,151,022.51	36,059,844.51	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,099,735.93	(3,330,597.50)	(230,861.57)	2,715,125.00	(3,607,053.00)	(891,928.00)	286.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,001.50	0.00	2,001.50	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,341,415.28)	3,341,415.28	0.00	(3,213,632.00)	3,213,632.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,343,416.78)	3,341,415.28	(2,001.50)	(3,213,632.00)	3,213,632.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(243,680.85)	10,817.78	(232,863.07)	(498,507.00)	(393,421.00)	(891,928.00)	283.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
b) Audit Adjustments	9791		6,515,806.30	672,590.34	7,188,396.64	6,272,125.45	683,408.12	6,955,533.57	-3.2%
c) As of July 1 - Audited (F1a + F1b)	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements	9795		6,515,806.30	672,590.34	7,188,396.64	6,272,125.45	683,408.12	6,955,533.57	-3.2%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			6,272,125.45	683,408.12	6,955,533.57	5,773,618.45	289,987.12	6,063,605.57	-12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		91,686.42	0.00	91,686.42	40,823.01	0.00	40,823.01	-55.5%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed	9740		0.00	683,408.12	683,408.12	0.00	289,987.12	289,987.12	-57.6%
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		5,116,151.50	0.00	5,116,151.50	4,645,500.10	0.00	4,645,500.10	-9.2%
Additional 7% Board Desired Reserve	0000	9780	2,470,504.24		2,470,504.24				
Liability-Early Retirement Incentive (201	0000	9780	78,870.00		78,870.00				
Liability-Compensated Absences	0000	9780	45,606.00		45,606.00				
Future Facility Needs & Modernization	0000	9780	870,764.00		870,764.00				
Two Additional Electric Buses	0000	9780	100,000.00		100,000.00				
Furniture - Marina Village	0000	9780	250,000.00		250,000.00				
Reserve for Textbook Adoptions	0000	9780	784,272.83		784,272.83				
Reserve for Textbook Adoptions	1100	9780	516,134.43		516,134.43				
Additional 7% Board Desired Reserve	0000	9780				2,524,189.12		2,524,189.12	
Liability-Compensated Absences	0000	9780				45,606.00		45,606.00	
Two Additional Electric Buses	0000	9780				100,000.00		100,000.00	
Furniture - Marina Village	0000	9780				250,000.00		250,000.00	
Reserve for Textbook Adoptions	0000	9780				750,000.00		750,000.00	
Future Facilities Needs	0000	9780				100,000.00		100,000.00	
Deficit Spending	0000	9780				537,516.55		537,516.55	
Reserve for Textbook Adoptions	1100	9780				338,188.43		338,188.43	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		1,058,787.53	0.00	1,058,787.53	1,081,795.34	0.00	1,081,795.34	2.2%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	21,000.00	0.00
6300	Lottery: Instructional Materials	151,269.25	181,848.25
9010	Other Restricted Local	511,138.87	108,138.87
Total, Restricted Balance		<u>683,408.12</u>	<u>289,987.12</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	465,599.04	327,578.00	-29.6%
3) Other State Revenue		8300-8599	24,409.90	21,400.00	-12.3%
4) Other Local Revenue		8600-8799	741,377.92	689,079.00	-7.1%
5) TOTAL, REVENUES			1,231,386.86	1,038,057.00	-15.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	428,970.95	422,179.00	-1.6%
3) Employee Benefits		3000-3999	118,877.04	126,705.00	6.6%
4) Books and Supplies		4000-4999	505,472.41	424,000.00	-16.1%
5) Services and Other Operating Expenditures		5000-5999	33,634.08	63,160.00	87.8%
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	46,566.00	40,612.00	-12.8%
9) TOTAL, EXPENDITURES			1,133,520.48	1,076,656.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			97,866.38	(38,599.00)	-139.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,001.50	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,001.50	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)			99,867.88	(38,599.00)	-138.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	236,519.84	336,387.72	42.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			236,519.84	336,387.72	42.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			236,519.84	336,387.72	42.2%
2) Ending Balance, June 30 (E + F1e)			336,387.72	297,788.72	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	30,367.71	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			302,020.01	297,788.72	-1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	190,203.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	118,080.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	30,367.71		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			342,651.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,263.94		
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			6,263.94		
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)			336,387.72		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	465,599.04	327,578.00	-29.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			465,599.04	327,578.00	-29.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	24,409.90	21,400.00	-12.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,409.90	21,400.00	-12.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	671,347.00	619,000.00	-7.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,690.66	831.00	-50.8%
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	68,340.26	69,248.00	1.3%
TOTAL, OTHER LOCAL REVENUE			741,377.92	689,079.00	-7.1%
TOTAL, REVENUES			1,231,386.86	1,038,057.00	-15.7%

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	289,518.94	287,728.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	94,881.00	95,830.00	1.0%
Clerical, Technical and Office Salaries		2400	44,571.01	38,621.00	-13.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			428,970.95	422,179.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,707.74	61,596.00	23.9%
OASDI/Medicare/Alternative		3301-3302	32,507.57	32,482.00	-0.1%
Health and Welfare Benefits		3401-3402	28,159.30	24,281.00	-13.8%
Unemployment Insurance		3501-3502	215.22	215.00	-0.1%
Workers' Compensation		3601-3602	5,887.21	5,731.00	-2.7%
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	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			118,877.04	126,705.00	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,374.89	15,500.00	0.8%
Noncapitalized Equipment		4400	8,512.44	8,500.00	-0.1%
Food		4700	481,585.08	400,000.00	-16.9%
TOTAL, BOOKS AND SUPPLIES			505,472.41	424,000.00	-16.1%

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	1,906.21	1,200.00	-37.0%
Dues and Memberships		5300	462.00	360.00	-22.1%
Insurance		5400-5450	6,446.33	6,500.00	0.8%
Operations and Housekeeping Services		5500	10,587.77	33,500.00	216.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	869.40	3,000.00	245.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,846.72)	(2,900.00)	1.9%
Professional/Consulting Services and Operating Expenditures		5800	15,682.33	20,000.00	27.5%
Communications		5900	526.76	1,500.00	184.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,634.08	63,160.00	87.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	46,566.00	40,612.00	-12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			46,566.00	40,612.00	-12.8%
TOTAL, EXPENDITURES			1,133,520.48	1,076,656.00	-5.0%

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	2,001.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,001.50	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,001.50	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	465,599.04	327,578.00	-29.6%
3) Other State Revenue		8300-8599	24,409.90	21,400.00	-12.3%
4) Other Local Revenue		8600-8799	741,377.92	689,079.00	-7.1%
5) TOTAL, REVENUES			1,231,386.86	1,038,057.00	-15.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,076,366.71	1,002,544.00	-6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		46,566.00	40,612.00	-12.8%
8) Plant Services	8000-8999		10,587.77	33,500.00	216.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,133,520.48	1,076,656.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			97,866.38	(38,599.00)	-139.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,001.50	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,001.50	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,867.88	(38,599.00)	-138.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	236,519.84	336,387.72	42.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			236,519.84	336,387.72	42.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			236,519.84	336,387.72	42.2%
2) Ending Balance, June 30 (E + F1e)					
			336,387.72	297,788.72	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	4,000.00	0.00	-100.0%
Stores					
		9712	30,367.71	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	302,020.01	297,788.72	-1.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	302,020.01	297,788.72
Total, Restricted Balance		<u>302,020.01</u>	<u>297,788.72</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	428,115.66	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			(428,115.66)	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)			(428,115.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	428,115.66	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,115.66	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,115.66	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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	428,115.66	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			428,115.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(428,115.66)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	428,115.66	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			(428,115.66)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(428,115.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	428,115.66	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			428,115.66	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			428,115.66	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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	441,379.76	412,000.00	-6.7%
5) TOTAL, REVENUES			441,379.76	412,000.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,050.06	35,459.00	36.1%
3) Employee Benefits		3000-3999	8,904.72	11,484.00	29.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,913.36	22,000.00	-11.7%
6) Capital Outlay		6000-6999	54,666.05	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	162,710.57	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			277,244.76	68,943.00	-75.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,135.00	343,057.00	109.0%
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	323,016.42	New
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	(323,016.42)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			164,135.00	20,040.58	-87.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,625,448.53	1,789,583.53	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,625,448.53	1,789,583.53	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,625,448.53	1,789,583.53	10.1%
2) Ending Balance, June 30 (E + F1e)			1,789,583.53	1,809,624.11	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,747,866.48	1,795,998.47	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,717.05	13,625.64	-67.3%
Reserved for Projects	0000	9780	41,717.05		
Reserved for Projects	0000	9780		13,625.64	
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	1,804,084.53		
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			1,804,084.53		
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	14,501.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,501.00		
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)			1,789,583.53		

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	18,231.76	12,000.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	423,148.00	400,000.00	-5.5%
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			441,379.76	412,000.00	-6.7%
TOTAL, REVENUES			441,379.76	412,000.00	-6.7%

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	26,050.06	35,459.00	36.1%
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			26,050.06	35,459.00	36.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,045.79	6,405.00	58.3%
OASDI/Medicare/Alternative		3301-3302	1,990.78	2,712.00	36.2%
Health and Welfare Benefits		3401-3402	2,499.57	1,870.00	-25.2%
Unemployment Insurance		3501-3502	12.98	18.00	38.7%
Workers' Compensation		3601-3602	355.60	479.00	34.7%
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			8,904.72	11,484.00	29.0%
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	788.92	0.00	-100.0%
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	24,124.44	22,000.00	-8.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,913.36	22,000.00	-11.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	54,666.05	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,666.05	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	109,585.57	0.00	-100.0%
Other Debt Service - Principal		7439	53,125.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			162,710.57	0.00	-100.0%
TOTAL, EXPENDITURES			277,244.76	68,943.00	-75.1%

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	323,016.42	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	323,016.42	New
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	(323,016.42)	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	441,379.76	412,000.00	-6.7%
5) TOTAL, REVENUES			441,379.76	412,000.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		58,561.89	68,943.00	17.7%
8) Plant Services	8000-8999		54,666.05	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	164,016.82	0.00	-100.0%
10) TOTAL, EXPENDITURES			277,244.76	68,943.00	-75.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			164,135.00	343,057.00	109.0%
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	323,016.42	New
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	(323,016.42)	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			164,135.00	20,040.58	-87.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,625,448.53	1,789,583.53	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,625,448.53	1,789,583.53	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,625,448.53	1,789,583.53	10.1%
2) Ending Balance, June 30 (E + F1e)			1,789,583.53	1,809,624.11	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,747,866.48	1,795,998.47	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,717.05	13,625.64	-67.3%
Reserved for Projects	0000	9780	41,717.05		
Reserved for Projects	0000	9780		13,625.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	1,747,866.48	1,795,998.47
Total, Restricted Balance		<u>1,747,866.48</u>	<u>1,795,998.47</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,533.19	0.00	-100.0%
5) TOTAL, REVENUES			3,533.19	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,088,177.61	1,690,000.00	-76.2%
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			7,088,177.61	1,690,000.00	-76.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,084,644.42)	(1,690,000.00)	-76.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,000,000.00	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)			1,915,355.58	(1,690,000.00)	-188.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	301,182.05	2,216,537.63	635.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			301,182.05	2,216,537.63	635.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			301,182.05	2,216,537.63	635.9%
2) Ending Balance, June 30 (E + F1e)			2,216,537.63	526,537.63	-76.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,216,537.63	526,537.63	-76.2%
Reserved for Capital Projects	0000	9780	2,216,537.63		
Reserved for Capital Projects	0000	9780		526,537.63	
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	2,245,207.53		
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			2,245,207.53		
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	8,267.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,402.40		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			28,669.90		
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)			2,216,537.63		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,533.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,533.19	0.00	-100.0%
TOTAL, REVENUES			3,533.19	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	518,321.72	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,569,855.89	1,690,000.00	-74.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,088,177.61	1,690,000.00	-76.2%
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			7,088,177.61	1,690,000.00	-76.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	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	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	5,000,000.00	0.00	-100.0%
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			5,000,000.00	0.00	-100.0%
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)			9,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,533.19	0.00	-100.0%
5) TOTAL, REVENUES			3,533.19	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,088,177.61	1,690,000.00	-76.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,088,177.61	1,690,000.00	-76.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(7,084,644.42)	(1,690,000.00)	-76.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,915,355.58	(1,690,000.00)	-188.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	301,182.05	2,216,537.63	635.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			301,182.05	2,216,537.63	635.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			301,182.05	2,216,537.63	635.9%
2) Ending Balance, June 30 (E + F1e)			2,216,537.63	526,537.63	-76.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,216,537.63	526,537.63	-76.2%
Reserved for Capital Projects	0000	9780	2,216,537.63		
Reserved for Capital Projects	0000	9780		526,537.63	
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
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	4,506,232.49	810,000.00	-82.0%
5) TOTAL, REVENUES			4,506,232.49	810,000.00	-82.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,985.38	50,000.00	61.4%
6) Capital Outlay		6000-6999	15,050.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,035.38	50,000.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,460,197.11	760,000.00	-83.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,357,779.86	542,972.34	-87.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,357,779.86)	(542,972.34)	-87.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,417.25	217,027.66	111.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,581.75	1,176,999.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,581.75	1,176,999.00	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,581.75	1,176,999.00	9.5%
2) Ending Balance, June 30 (E + F1e)			1,176,999.00	1,394,026.66	18.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,176,999.00	1,394,026.66	18.4%
Reserved for Projects (Comm Fac Dist)	0000	9780	1,176,999.00		
Reserved for Projects (Comm Fac Dist)	0000	9780		1,394,026.66	
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	372,560.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	793,786.00		
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	14,501.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,180,847.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,848.22		
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			3,848.22		
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)			1,176,999.00		

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 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	4,455,842.00	800,000.00	-82.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	50,390.49	10,000.00	-80.2%
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			4,506,232.49	810,000.00	-82.0%
TOTAL, REVENUES			4,506,232.49	810,000.00	-82.0%

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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	30,985.38	50,000.00	61.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,985.38	50,000.00	61.4%
CAPITAL OUTLAY					
Land		6100	15,050.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,050.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,035.38	50,000.00	8.6%

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	4,357,779.86	542,972.34	-87.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,357,779.86	542,972.34	-87.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(4,357,779.86)	(542,972.34)	-87.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,506,232.49	810,000.00	-82.0%
5) TOTAL, REVENUES			4,506,232.49	810,000.00	-82.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,251.63	50,000.00	10.5%
9) Other Outgo	9000-9999	Except 7600-7699	783.75	0.00	-100.0%
10) TOTAL, EXPENDITURES			46,035.38	50,000.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,460,197.11	760,000.00	-83.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,357,779.86	542,972.34	-87.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,357,779.86)	(542,972.34)	-87.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,417.25	217,027.66	111.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,581.75	1,176,999.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,581.75	1,176,999.00	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,581.75	1,176,999.00	9.5%
2) Ending Balance, June 30 (E + F1e)			1,176,999.00	1,394,026.66	18.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,176,999.00	1,394,026.66	18.4%
Reserved for Projects (Comm Fac Dist)	0000	9780	1,176,999.00		
Reserved for Projects (Comm Fac Dist)	0000	9780		1,394,026.66	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,843,988.14	1,911,356.28	3.7%
5) TOTAL, REVENUES			1,843,988.14	1,911,356.28	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,831,267.45	1,906,356.28	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,831,267.45	1,906,356.28	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,720.69	5,000.00	-60.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	428,115.66	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			428,115.66	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)			440,836.35	5,000.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,556,127.39	1,996,963.74	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,556,127.39	1,996,963.74	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,556,127.39	1,996,963.74	28.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,996,963.74	2,001,963.74	0.3%
Debt Service	0000	9780	1,996,963.74		
Debt Service	0000	9780		2,001,963.74	
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	1,597,472.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	399,491.51		
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			1,996,963.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,996,963.74		

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	1,783,617.53	1,906,356.28	6.9%
Unsecured Roll		8612	11,588.89	0.00	-100.0%
Prior Years' Taxes		8613	977.49	0.00	-100.0%
Supplemental Taxes		8614	36,040.78	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	354.27	0.00	-100.0%
Interest		8660	11,409.18	5,000.00	-56.2%
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			1,843,988.14	1,911,356.28	3.7%
TOTAL, REVENUES			1,843,988.14	1,911,356.28	3.7%

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	582,291.75	1,315,867.53	126.0%
Bond Interest and Other Service Charges		7434	1,248,975.70	590,488.75	-52.7%
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)			1,831,267.45	1,906,356.28	4.1%
TOTAL, EXPENDITURES			1,831,267.45	1,906,356.28	4.1%

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	428,115.66	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			428,115.66	0.00	-100.0%
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	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)			428,115.66	0.00	-100.0%

Unaudited Actuals
 Bond Interest and Redemption Fund
 Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,843,988.14	1,911,356.28	3.7%
5) TOTAL, REVENUES			1,843,988.14	1,911,356.28	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,831,267.45	1,906,356.28	4.1%
10) TOTAL, EXPENDITURES			1,831,267.45	1,906,356.28	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,720.69	5,000.00	-60.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	428,115.66	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			428,115.66	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			440,836.35	5,000.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,556,127.39	1,996,963.74	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,556,127.39	1,996,963.74	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,556,127.39	1,996,963.74	28.3%
2) Ending Balance, June 30 (E + F1e)			1,996,963.74	2,001,963.74	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,996,963.74	2,001,963.74	0.3%
Debt Service	0000	9780	1,996,963.74		
Debt Service	0000	9780		2,001,963.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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	183.38	0.00	-100.0%
5) TOTAL, REVENUES			183.38	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	357,963.24	865,988.76	141.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			357,963.24	865,988.76	141.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(357,779.86)	(865,988.76)	142.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	357,779.86	865,988.76	142.0%
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			357,779.86	865,988.76	142.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	183.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			183.38	0.00	-100.0%
TOTAL, REVENUES			183.38	0.00	-100.0%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	241,088.24	480,988.76	99.5%
Other Debt Service - Principal		7439	116,875.00	385,000.00	229.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			357,963.24	865,988.76	141.9%
TOTAL, EXPENDITURES			357,963.24	865,988.76	141.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	357,779.86	865,988.76	142.0%
(a) TOTAL, INTERFUND TRANSFERS IN			357,779.86	865,988.76	142.0%
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%
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)			357,779.86	865,988.76	142.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	183.38	0.00	-100.0%
5) TOTAL, REVENUES			183.38	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	357,963.24	865,988.76	141.9%
10) TOTAL, EXPENDITURES			357,963.24	865,988.76	141.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(357,779.86)	(865,988.76)	142.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	357,779.86	865,988.76	142.0%
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			357,779.86	865,988.76	142.0%

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

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)	3,522.13	3,531.74	3,617.74	3,389.18	3,389.18	3,523.02
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)	3,522.13	3,531.74	3,617.74	3,389.18	3,389.18	3,523.02
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	24.74	25.80	25.80	24.74	24.74	25.80
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.42	1.42	1.42	1.42	1.42	1.42
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)	26.16	27.22	27.22	26.16	26.16	27.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,548.29	3,558.96	3,644.96	3,415.34	3,415.34	3,550.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,035,967.00		5,035,967.00			5,035,967.00
Work in Progress	762,586.00	1,303,968.37	2,066,554.37	6,876,319.44	404,028.38	8,538,845.43
Total capital assets not being depreciated	5,798,553.00	1,303,968.37	7,102,521.37	6,876,319.44	404,028.38	13,574,812.43
Capital assets being depreciated:						
Land Improvements	7,086,336.29	(68,218.80)	7,018,117.49	708,800.97		7,726,918.46
Buildings	65,374,120.59	(1,224,409.52)	64,149,711.07	236,675.13		64,386,386.20
Equipment	5,384,402.60	(11,347.10)	5,373,055.50	548,190.66		5,921,246.16
Total capital assets being depreciated	77,844,859.48	(1,303,975.42)	76,540,884.06	1,493,666.76	0.00	78,034,550.82
Accumulated Depreciation for:						
Land Improvements	(3,276,823.00)	(5,474.46)	(3,282,297.46)	(253,278.03)		(3,535,575.49)
Buildings	(20,599,404.00)	5,066.91	(20,594,337.09)	(1,242,218.33)		(21,836,555.42)
Equipment	(4,187,458.00)	38,659.74	(4,148,798.26)	(298,075.09)		(4,446,873.35)
Total accumulated depreciation	(28,063,685.00)	38,252.19	(28,025,432.81)	(1,793,571.45)	0.00	(29,819,004.26)
Total capital assets being depreciated, net	49,781,174.48	(1,265,723.23)	48,515,451.25	(299,904.69)	0.00	48,215,546.56
Governmental activity capital assets, net	55,579,727.48	38,245.14	55,617,972.62	6,576,414.75	404,028.38	61,790,358.99
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE I	SP ED-BASIC GRANT ENTITLEMENT	TITLE II, PART A TEACHER QUALITY	TITLE III IMMIGRANT ED	TITLE III LEP	MCKINNEY VENTO CONTRACTED	TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3310	4035	4201	4203	9022	
REVENUE OBJECT	8290	8181	8290	8290	8290	8285	
LOCAL DESCRIPTION (if any)	TITLE I	SPEC ED FED	TITLE II	TITLE III IMMIG ED	TITLE III LEP	MIKINNEY-VENTO	
AWARD							
1. Prior Year Carryover	80,652.25	0.00	15,586.38	926.77	0.00	0.00	97,165.40
2. a. Current Year Award	231,194.00	253,053.00	61,646.00	3,376.00	18,035.00	400.00	567,704.00
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	231,194.00	253,053.00	61,646.00	3,376.00	18,035.00	400.00	567,704.00
3. Required Matching Funds/Other		615,632.37					615,632.37
4. Total Available Award (sum lines 1, 2d, & 3)	311,846.25	868,685.37	77,232.38	4,302.77	18,035.00	400.00	1,280,501.77
REVENUES							
5. Unearned Revenue Deferred from Prior Year			4,799.38				4,799.38
6. Cash Received in Current Year	258,752.25	253,053.00	67,125.00	2,528.77	17,061.00	400.00	598,920.02
7. Contributed Matching Funds		615,632.37					615,632.37
8. Total Available (sum lines 5, 6, & 7)	258,752.25	868,685.37	71,924.38	2,528.77	17,061.00	400.00	1,219,351.77
EXPENDITURES							
9. Donor-Authorized Expenditures	248,515.04	868,685.37	61,063.45	2,528.77	14,961.14	400.00	1,196,153.77
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	248,515.04	868,685.37	61,063.45	2,528.77	14,961.14	400.00	1,196,153.77
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10,237.21	0.00	10,860.93	0.00	2,099.86	0.00	23,198.00
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable							0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	63,331.21	0.00	16,168.93	1,774.00	3,073.86	0.00	84,348.00
15. If Carryover is allowed, enter line 14 amount here	63,331.21	0.00	16,168.93	1,774.00	3,073.86	0.00	84,348.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	258,752.25	253,053.00	71,924.38	2,528.77	17,061.00	400.00	603,719.40

2017-18 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c. & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2017-18 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2017-18 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL ADMINISTRATIVE ACTIVITIES	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	101	5640	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	MAA	MEDI-CAL	
AWARD			
1. Prior Year Restricted Ending Balance	37,011.11	40,244.29	77,255.40
2. a. Current Year Award	22,625.00	50,147.41	72,772.41
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,625.00	50,147.41	72,772.41
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	59,636.11	90,391.70	150,027.81
REVENUES			
5. Cash Received in Current Year	22,625.00	34,846.43	57,471.43
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	15,300.98	15,300.98
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	15,300.98	15,300.98
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	22,625.00	50,147.41	72,772.41
EXPENDITURES			
10. Donor-Authorized Expenditures	12,435.61	69,391.70	81,827.31
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	12,435.61	69,391.70	81,827.31
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	47,200.50	21,000.00	68,200.50

2017-18 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	STATE LOTTERY	EDUCATION PROTECTION ACT	CA CLEAN ENERGY JOBS ACT	EDUCATOR EFFECTIVENESS	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION STATE FUNDING	SPECIAL ED MENTAL HEALTH SERVICES
RESOURCE CODE	1100	1400	6230	6264	6300	6500	6512
REVENUE OBJECT	8560	8012/8019	8590	8590	8560	879X	8590
LOCAL DESCRIPTION (if any)	UNREST LOTTERY	EPA	PROP 39	EEF	REST LOTTERY	SPEC ED STATE	ERMHS
AWARD							
1. Prior Year Restricted Ending Balance	391,208.88	0.00	0.00	116,435.37	37,835.20	0.00	2,815.75
2. a. Current Year Award	576,775.00	4,770,292.00	183,505.00	0.00	222,353.00	974,868.72	173,526.00
b. Other Adjustments		28,526.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	576,775.00	4,798,818.00	183,505.00	0.00	222,353.00	974,868.72	173,526.00
3. Required Matching Funds/Other			(183,505.00)			1,733,343.13	56,874.27
4. Total Available Award (sum lines 1, 2c, & 3)	967,983.88	4,798,818.00	0.00	116,435.37	260,188.20	2,708,211.85	233,216.02
REVENUES							
5. Cash Received in Current Year	400,769.13	4,798,818.00	183,505.00	0.00	27,017.98	974,868.72	173,526.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	176,005.87	0.00	0.00	0.00	195,335.02	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	176,005.87	0.00	0.00	0.00	195,335.02	0.00	0.00
8. Contributed Matching Funds			(183,505.00)				
9. Total Available (sum lines 5, 7c, & 8)	576,775.00	4,798,818.00	0.00	0.00	222,353.00	974,868.72	173,526.00
EXPENDITURES							
10. Donor-Authorized Expenditures	451,849.45	4,798,818.00	0.00	116,435.37	108,918.95	2,708,211.85	233,216.02
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	451,849.45	4,798,818.00	0.00	116,435.37	108,918.95	2,708,211.85	233,216.02
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	516,134.43	0.00	0.00	0.00	151,269.25	0.00	0.00

2017-18 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	STRS On-Behalf Pension Contrib	TOTAL
RESOURCE CODE	7690	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	GASB 68	
AWARD		
1. Prior Year Restricted Ending Balance		548,295.20
2. a. Current Year Award	1,317,943.00	8,219,262.72
b. Other Adjustments		28,526.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,317,943.00	8,247,788.72
3. Required Matching Funds/Other		1,606,712.40
4. Total Available Award (sum lines 1, 2c, & 3)	1,317,943.00	10,402,796.32
REVENUES		
5. Cash Received in Current Year		6,558,504.83
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,317,943.00	1,689,283.89
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,317,943.00	1,689,283.89
8. Contributed Matching Funds		(183,505.00)
9. Total Available (sum lines 5, 7c, & 8)	1,317,943.00	8,064,283.72
EXPENDITURES		
10. Donor-Authorized Expenditures	1,317,943.00	9,735,392.64
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	1,317,943.00	9,735,392.64
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	667,403.68

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	EDUCATION TECHNOLOGY	TRANSPORTATION	REPAIR & MAINTENANCE	CAREER TECH ED INCENTIVE GRANT	DONATIONS GREEN VALLEY	DONATIONS JACKSON	DONATIONS RESCUE ELEMENTARY
RESOURCE CODE	816	842	8150	9054	9420	9421	9422
REVENUE OBJECT	8980	8675/8699/8980	8980	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	TECHNOLOGY	TRANSPORTATION	RRM	CTEIG	GV DONATIONS	JK DONATIONS	RS DONATIONS
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	49,017.00	67,159.59	17,646.27	38,200.59
2. a. Current Year Award	0.00	532,600.58	0.00	98,034.00	59,395.81	88,249.13	45,515.84
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	532,600.58	0.00	98,034.00	59,395.81	88,249.13	45,515.84
3. Required Matching Funds/Other	571,884.21	984,551.81	1,112,066.41				
4. Total Available Award (sum lines 1, 2c, & 3)	571,884.21	1,517,152.39	1,112,066.41	147,051.00	126,555.40	105,895.40	83,716.43
REVENUES							
5. Cash Received in Current Year	0.00	524,773.52	0.00	98,034.00	59,395.81	88,249.13	45,515.84
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	7,827.06	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	7,827.06	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	571,884.21	984,551.81	1,112,066.41	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	571,884.21	1,517,152.39	1,112,066.41	98,034.00	59,395.81	88,249.13	45,515.84
EXPENDITURES							
10. Donor-Authorized Expenditures	571,884.21	1,517,152.39	1,112,066.41	71,010.52	40,294.20	83,831.02	34,908.99
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	571,884.21	1,517,152.39	1,112,066.41	71,010.52	40,294.20	83,831.02	34,908.99
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	76,040.48	86,261.20	22,064.38	48,807.44

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	DONATIONS MARINA VILLAGE	DONATIONS COOL SCHOOL	DONATIONS PLEASANT GROVE	DONATIONS LAKEVIEW	DONATIONS LAKE FOREST	STUDENT BODY GREEN VALLEY	STUDENT BODY JACKSON
RESOURCE CODE	9424	9425	9426	9427	9428	9490	9491
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	MV DONATIONS	CS DONATIONS	PG DONATIONS	LV DONATIONS	LF DONATIONS	GV ASB	JK ASB
AWARD							
1. Prior Year Restricted Ending Balance	55,076.47	150.00	77,979.23	126,186.19	25,386.82	3,060.92	1,422.58
2. a. Current Year Award	97,193.53	0.00	149,891.08	103,884.57	68,189.97	554.60	1,397.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	97,193.53	0.00	149,891.08	103,884.57	68,189.97	554.60	1,397.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	152,270.00	150.00	227,870.31	230,070.76	93,576.79	3,615.52	2,819.58
REVENUES							
5. Cash Received in Current Year	97,193.53	0.00	149,891.08	103,884.57	68,189.97	554.60	1,397.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	97,193.53	0.00	149,891.08	103,884.57	68,189.97	554.60	1,397.00
EXPENDITURES							
10. Donor-Authorized Expenditures	98,535.53	150.00	156,945.82	124,532.81	67,822.94	0.00	870.24
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	98,535.53	150.00	156,945.82	124,532.81	67,822.94	0.00	870.24
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	53,734.47	0.00	70,924.49	105,537.95	25,753.85	3,615.52	1,949.34

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	STUDENT BODY RESCUE ELEM	STUDENT BODY MARINA VILLAGE	STUDENT BODY PLEASANT GROVE	STUDENT BODY LAKEVIEW	STUDENT BODY LAKE FOREST	TOTAL
RESOURCE CODE	9492	9494	9496	9497	9498	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	RS ASB	MV ASB	PG ASB	LV ASB	LF ASB	
AWARD						
1. Prior Year Restricted Ending Balance	2.60	9,874.92	2,793.24	432.85	870.46	475,259.73
2. a. Current Year Award	0.00	39,862.92	5,444.25	0.00	0.00	1,290,213.28
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	39,862.92	5,444.25	0.00	0.00	1,290,213.28
3. Required Matching Funds/Other						2,668,502.43
4. Total Available Award (sum lines 1, 2c, & 3)	2.60	49,737.84	8,237.49	432.85	870.46	4,433,975.44
REVENUES						
5. Cash Received in Current Year	0.00	39,862.92	5,444.25	0.00	0.00	1,282,386.22
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	7,827.06
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	7,827.06
8. Contributed Matching Funds						2,668,502.43
9. Total Available (sum lines 5, 7c, & 8)	0.00	39,862.92	5,444.25	0.00	0.00	3,958,715.71
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	37,337.04	4,582.95	429.90	481.60	3,922,836.57
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	0.00	37,337.04	4,582.95	429.90	481.60	3,922,836.57
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	2.60	12,400.80	3,654.54	2.95	388.86	511,138.87

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	16,309,205.66	301	0.00	303	16,309,205.66	305	239,206.22		307	16,069,999.44	309
2000 - Classified Salaries	6,145,919.84	311	573.99	313	6,145,345.85	315	661,532.75		317	5,483,813.10	319
3000 - Employee Benefits	7,618,279.05	321	52.03	323	7,618,227.02	325	244,924.22		327	7,373,302.80	329
4000 - Books, Supplies Equip Replace. (6500)	1,085,967.90	331	0.00	333	1,085,967.90	335	423,481.35		337	662,486.55	339
5000 - Services... & 7300 - Indirect Costs	2,959,620.59	341	7,509.00	343	2,952,111.59	345	385,303.92		347	2,566,807.67	349
TOTAL					34,110,858.02	365			TOTAL	32,156,409.56	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	13,682,594.73 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,335,375.45 380
3. STRS.		3101 & 3102	3,023,403.68 382
4. PERS.		3201 & 3202	194,767.40 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	328,921.86 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,436,005.42 385
7. Unemployment Insurance.		3501 & 3502	7,706.37 390
8. Workers' Compensation Insurance.		3601 & 3602	208,988.16 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	123,118.74 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			20,340,881.81 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			20,340,881.81 397
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.			63.26%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.26%
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).	32,156,409.56
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	21,755,537.00		21,755,537.00		582,291.75	21,173,245.25	590,488.75
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,105,000.00		7,105,000.00	5,355,000.00	170,000.00	12,290,000.00	385,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	179,640.00		179,640.00		100,770.00	78,870.00	78,870.00
Compensated Absences Payable	39,695.26		39,695.26	5,910.69		45,605.95	
Governmental activities long-term liabilities	29,079,872.26	0.00	29,079,872.26	5,360,910.69	853,061.75	33,587,721.20	1,054,358.75
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,294,919.16
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,265,145.47
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	774,087.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,001.50
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	400.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				776,489.03
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				33,253,284.66

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,558.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,343.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	32,597,166.15	8,942.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	32,597,166.15	8,942.10
B. Required effort (Line A.2 times 90%)	29,337,449.54	8,047.89
C. Current year expenditures (Line I.E and Line II.B)	33,253,284.66	9,343.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	20,934,035.53		20,934,035.53			21,187,716.06
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,635.25		3,635.25			3,548.29
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 P2 Report			2018-19 P2 Estimate		
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	3,548.29		3,548.29	3,415.34		3,415.34
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)			3,548.29			3,415.34
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	87,362.76		87,362.76	84,178.00		84,178.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	9,231,791.33		9,231,791.33	9,243,536.00		9,243,536.00
5. Unsecured Roll Taxes (Object 8042)	168,814.83		168,814.83	156,937.00		156,937.00
6. Prior Years' Taxes (Object 8043)	4,383.63		4,383.63	3,125.00		3,125.00
7. Supplemental Taxes (Object 8044)	316,450.12		316,450.12	163,959.00		163,959.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,922,840.00		1,922,840.00	1,807,115.00		1,807,115.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,622.08		3,622.08	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)	0.00		0.00	0.00		0.00
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)	11,735,264.75	0.00	11,735,264.75	11,458,850.00	0.00	11,458,850.00
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)	11,735,264.75	0.00	11,735,264.75	11,458,850.00	0.00	11,458,850.00

	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)			311,737.29			332,733.00
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)			311,737.29			332,733.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	16,723,108.00		16,723,108.00	18,014,692.00		18,014,692.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,555.00		1,555.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	16,724,663.00	0.00	16,724,663.00	18,014,692.00	0.00	18,014,692.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	35,062,056.09		35,062,056.09	35,167,916.51		35,167,916.51
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	72,007.64		72,007.64	40,000.00		40,000.00
APPROPRIATIONS LIMIT CALCULATIONS			2017-18 Actual			2018-19 Budget
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			20,934,035.53			21,187,716.06
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9761			0.9625
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			21,187,716.06			21,141,606.29
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			11,735,264.75			11,458,850.00
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)			425,794.80			409,840.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			9,764,188.60			10,015,489.29
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			9,764,188.60			10,015,489.29
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])			44,244.72			24,452.73
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			11,779,509.47			11,483,302.73
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)			9,719,943.88			9,991,036.56
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			11,779,509.47			
b. State Subventions (Line D8)			9,719,943.88			
c. Less: Excluded Appropriations (Line C23)			311,737.29			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			21,187,716.06			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
	2017-18 Actual			2018-19 Budget		
Summary 11. Adjusted Appropriations Limit (Lines D4 plus D10)			21,187,716.06			21,141,606.29
12. Appropriations Subject to the Limit (Line D9d)			21,187,716.06			

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

Sean Martin Gann Contact Person	(530) 672-4803 Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 948,451.08
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,124,953.47

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.26%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,369,941.57
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	13,607.65
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	106,826.52
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,514,875.74
9. Carry-Forward Adjustment (Part IV, Line F)	(39,621.06)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,475,254.68

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,119,479.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,902,020.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,828,533.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	115,387.01
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	476,613.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	987.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,170,060.68
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,086,954.48
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	33,700,037.06

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.50%
---------------------------------------------------------------------------------------------------------------	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.38%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,514,875.74</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>32,774.95</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.71%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.71%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.71%) times Part III, Line B18); zero if positive	<u>(39,621.06)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(39,621.06)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.38%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-19,810.53) is applied to the current year calculation and the remainder (\$-19,810.53) is deferred to one or more future years:	<u>4.44%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-13,207.02) is applied to the current year calculation and the remainder (\$-26,414.04) is deferred to one or more future years:	<u>4.46%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(39,621.06)</u>

Approved indirect cost rate: 4.71%
Highest rate used in any program: 4.71%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	238,337.04	10,178.00	4.27%
01	3310	829,611.37	39,074.00	4.71%
01	4035	58,563.45	2,500.00	4.27%
01	4201	2,415.77	113.00	4.68%
01	4203	14,668.14	293.00	2.00%
01	5640	66,270.70	3,121.00	4.71%
01	6264	111,198.03	5,237.34	4.71%
01	6500	2,365,570.04	111,418.00	4.71%
01	6512	222,726.36	10,489.66	4.71%
01	8150	890,663.88	41,949.00	4.71%
13	5310	1,086,954.48	46,566.00	4.28%

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	391,208.88		37,835.20	429,044.08
2. State Lottery Revenue	8560	576,775.00		222,353.00	799,128.00
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)		967,983.88	0.00	260,188.20	1,228,172.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	156,351.22			156,351.22
2. Classified Salaries	2000-2999	58,437.74			58,437.74
3. Employee Benefits	3000-3999	30,161.81			30,161.81
4. Books and Supplies	4000-4999	125,349.43		108,918.95	234,268.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	81,549.25			81,549.25
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)		451,849.45	0.00	108,918.95	560,768.40
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	516,134.43	0.00	151,269.25	667,403.68
D. COMMENTS:					

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

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

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	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	19,644,363.75	9,356,513.27	29,000,877.02	1,611,446.11		30,612,323.13
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	76,368.51	0.00	76,368.51	4,243.45		80,611.96
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	188,648.36	0.00	188,648.36	10,482.33		199,130.69
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	3,582,425.53	0.00	3,582,425.53	199,059.00		3,781,484.53
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	400.00	0.00	400.00	22.23		422.23
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					626.02	626.02
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					204,650.92	204,650.92
----	Other Outgo					401,838.59	401,838.59
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	60,397.09		60,397.09
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(46,566.00)		(46,566.00)
----	Total General Fund and Charter Schools Funds Expenditures	23,492,206.15	9,356,513.27	32,848,719.42	1,839,084.21	607,115.53	35,294,919.16

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	19,481,453.46	22,543.50	15,374.16	0.00	0.00	0.00	115,387.01			9,605.62	0.00	19,644,363.75
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	58,727.33	17,641.18	0.00	0.00	0.00	0.00	0.00			0.00	0.00	76,368.51
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	42,294.65	145,214.35	0.00	1,139.36	0.00	0.00	0.00			0.00	0.00	188,648.36
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,623,705.97	206,048.81	0.00	0.00	671,810.83	80,859.92	0.00			0.00	0.00	3,582,425.53
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		22,206,581.41	391,447.84	15,374.16	1,139.36	671,810.83	80,859.92	115,387.01	0.00	0.00	9,605.62	0.00	23,492,206.15

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,674,524.61	3,279,266.77	1,402,721.89	9,356,513.27
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,674,524.61	3,279,266.77	1,402,721.89	9,356,513.27

Unaudited Actuals
2017-18
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	476,613.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	24,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,370,928.57
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	13,607.65
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,885,650.21
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	23,492,206.15
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,356,513.27
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	32,848,719.42
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,086,954.48
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,086,954.48
D. Total Direct Charged and Allocated Costs (B3 + C5)		33,935,673.90
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.56%

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	626.02				626.02
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			204,650.92		204,650.92
Other Outgo (Objects 1000-7999)				401,838.59	401,838.59
Total Other Costs	626.02	0.00	204,650.92	401,838.59	607,115.53

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	230,206.84	987,147.61	2,276,705.09	1,180,465.07	3,279,266.77	0.00	1,402,721.89
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	169.43	169.43	169.43	169.43	303.61		551.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	169.43	169.43	169.43	169.43	303.61	0.00	551.00

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. 2016-17 Actual Comparison
2017-18 Expenditures by LEA (LE-CY)

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										277
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	296,790.54	0.00	0.00	0.00	0.00	264,060.05	689,569.52		1,250,420.11
2000-2999	Classified Salaries	49,016.89	0.00	0.00	0.00	0.00	629,094.97	326,846.36		1,004,958.22
3000-3999	Employee Benefits	113,761.31	0.00	0.00	0.00	0.00	312,928.53	374,289.60		800,979.44
4000-4999	Books and Supplies	7,716.39	0.00	0.00	0.00	0.00	334.17	18,691.27		26,741.83
5000-5999	Services and Other Operating Expenditures	68,068.05	0.00	0.00	0.00	2,245.87	985.87	483,371.80		554,671.59
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	535,353.18	0.00	0.00	0.00	2,245.87	1,207,403.59	1,892,768.55	0.00	3,637,771.19
7310	Transfers of Indirect Costs	160,981.66	0.00	0.00	0.00	0.00	0.00	0.00		160,981.66
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	160,981.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,981.66
	TOTAL COSTS	696,334.84	0.00	0.00	0.00	2,245.87	1,207,403.59	1,892,768.55	0.00	3,798,752.85
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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	619,241.27	0.00		619,241.27
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	210,370.10	0.00		210,370.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	829,611.37	0.00	0.00	829,611.37
7310	Transfers of Indirect Costs	39,074.00	0.00	0.00	0.00	0.00	0.00	0.00		39,074.00
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	39,074.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,074.00
	TOTAL BEFORE OBJECT 8980	39,074.00	0.00	0.00	0.00	0.00	829,611.37	0.00	0.00	868,685.37
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									615,632.37
										253,053.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	296,790.54	0.00	0.00	0.00	0.00	264,060.05	689,569.52		1,250,420.11
2000-2999	Classified Salaries	49,016.89	0.00	0.00	0.00	0.00	9,853.70	326,846.36		385,716.95
3000-3999	Employee Benefits	113,761.31	0.00	0.00	0.00	0.00	102,558.43	374,289.60		590,609.34
4000-4999	Books and Supplies	7,716.39	0.00	0.00	0.00	0.00	334.17	18,691.27		26,741.83
5000-5999	Services and Other Operating Expenditures	68,068.05	0.00	0.00	0.00	2,245.87	985.87	483,371.80		554,671.59
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	535,353.18	0.00	0.00	0.00	2,245.87	377,792.22	1,892,768.55	0.00	2,808,159.82
7310	Transfers of Indirect Costs	121,907.66	0.00	0.00	0.00	0.00	0.00	0.00		121,907.66
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	121,907.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,907.66
	TOTAL BEFORE OBJECT 8980	657,260.84	0.00	0.00	0.00	2,245.87	377,792.22	1,892,768.55	0.00	2,930,067.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									615,632.37
	TOTAL COSTS									3,545,699.85
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	141.42		141.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,063.19	49,348.36		51,411.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	369.73	20,196.00		20,565.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	11,340.00		11,340.00
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	2,432.92	81,025.78	0.00	83,458.70
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	2,432.92	81,025.78	0.00	83,458.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									615,632.37
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,797,221.50
	TOTAL COSTS									2,496,312.57

* 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	3,183,970.57	2,000,268.64
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)	3,183,970.57	2,000,268.64
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>255.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u> </u>	

3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	255.00	

SELPA: (??)

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/leamoeeempwrksht.xls>

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>3. a</u>	<u>42,406.11</u>	<u>42,406.11</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>42,406.11</u>	<u>42,406.11</u>

SELPA: (??)

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

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

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

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

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

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 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	3,798,752.85		
b. Less: Expenditures paid from federal sources	253,053.00		
c. Expenditures paid from state and local sources	3,545,699.85	3,183,970.57	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		3,183,970.57	
Less: Exempt reduction(s) for SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,545,699.85	3,141,564.46	404,135.39

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 FY 2015-16	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	3,798,752.85		
b. Less: Expenditures paid from federal sources	253,053.00		
c. Expenditures paid from state and local sources	3,545,699.85	2,897,063.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		2,897,063.00	
Less: Exempt reduction(s) from SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,545,699.85	2,854,656.89	691,042.96
d. Special education unduplicated pupil count	277	232	
e. Per capita state and local expenditures (A2c/A2d)	12,800.36	12,304.56	495.80

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY 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	2,496,312.57	2,000,268.64	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>2,000,268.64</u>	
Less: Exempt reduction(s) from SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,496,312.57</u>	<u>1,957,862.53</u>	<u>538,450.04</u>

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

	Actual FY 2017-18	Comparison Year FY 2015-16	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	2,496,312.57	1,841,118.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>1,841,118.00</u>	
Less: Exempt reduction(s) from SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,496,312.57</u>	<u>1,798,711.89</u>	<u>697,600.68</u>
b. Special education unduplicated pupil count	<u>277</u>	<u>232</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,011.96</u>	<u>7,753.07</u>	<u>1,258.89</u>

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

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 Title

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Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 Budget by LEA (LB-B)

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										277
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	360,408.00	0.00	0.00	0.00	0.00	249,188.00	708,710.00		1,318,306.00
2000-2999	Classified Salaries	46,925.00	0.00	0.00	0.00	0.00	633,520.00	292,761.00		973,206.00
3000-3999	Employee Benefits	135,492.00	0.00	0.00	0.00	0.00	349,641.00	411,647.00		896,780.00
4000-4999	Books and Supplies	7,900.00	0.00	0.00	0.00	0.00	1,400.00	10,000.00		19,300.00
5000-5999	Services and Other Operating Expenditures	42,068.00	0.00	0.00	0.00	0.00	3,683.00	502,065.00		547,816.00
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	592,793.00	0.00	0.00	0.00	0.00	1,237,432.00	1,925,183.00	0.00	3,755,408.00
7310	Transfers of Indirect Costs	127,957.00	0.00	0.00	0.00	0.00	0.00	2,743.00		130,700.00
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	127,957.00	0.00	0.00	0.00	0.00	0.00	2,743.00	0.00	130,700.00
	TOTAL COSTS	720,750.00	0.00	0.00	0.00	0.00	1,237,432.00	1,927,926.00	0.00	3,886,108.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	360,408.00	0.00	0.00	0.00	0.00	249,188.00	708,710.00		1,318,306.00
2000-2999	Classified Salaries	46,925.00	0.00	0.00	0.00	0.00	16,927.00	292,761.00		356,613.00
3000-3999	Employee Benefits	135,492.00	0.00	0.00	0.00	0.00	112,659.00	411,647.00		659,798.00
4000-4999	Books and Supplies	7,900.00	0.00	0.00	0.00	0.00	1,400.00	10,000.00		19,300.00
5000-5999	Services and Other Operating Expenditures	42,068.00	0.00	0.00	0.00	0.00	3,683.00	502,065.00		547,816.00
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	592,793.00	0.00	0.00	0.00	0.00	383,857.00	1,925,183.00	0.00	2,901,833.00
7310	Transfers of Indirect Costs	97,058.00	0.00	0.00	0.00	0.00	0.00	2,743.00		99,801.00
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	97,058.00	0.00	0.00	0.00	0.00	0.00	2,743.00	0.00	99,801.00
	TOTAL BEFORE OBJECT 8980	689,851.00	0.00	0.00	0.00	0.00	383,857.00	1,927,926.00	0.00	3,001,634.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									621,415.00
	TOTAL COSTS									3,623,049.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	41,076.00		41,076.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	23,359.00		23,359.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	11,340.00		11,340.00	
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	75,775.00	0.00	75,775.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,743.00		2,743.00	
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	2,743.00	0.00	2,743.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	78,518.00	0.00	78,518.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										621,415.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										1,907,390.00
										2,607,323.00	

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT									277	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	296,790.54	0.00	0.00	0.00	0.00	264,060.05	689,569.52		1,250,420.11	
2000-2999	Classified Salaries	49,016.89	0.00	0.00	0.00	0.00	629,094.97	326,846.36		1,004,958.22	
3000-3999	Employee Benefits	113,761.31	0.00	0.00	0.00	0.00	312,928.53	374,289.60		800,979.44	
4000-4999	Books and Supplies	7,716.39	0.00	0.00	0.00	0.00	334.17	18,691.27		26,741.83	
5000-5999	Services and Other Operating Expenditures	68,068.05	0.00	0.00	0.00	2,245.87	985.87	483,371.80		554,671.59	
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	535,353.18	0.00	0.00	0.00	2,245.87	1,207,403.59	1,892,768.55	0.00	3,637,771.19	
7310	Transfers of Indirect Costs	160,981.66	0.00	0.00	0.00	0.00	0.00	0.00		160,981.66	
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	160,981.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,981.66	
	TOTAL COSTS	696,334.84	0.00	0.00	0.00	2,245.87	1,207,403.59	1,892,768.55	0.00	3,798,752.85	
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	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	619,241.27	0.00		619,241.27	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	210,370.10	0.00		210,370.10	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	829,611.37	0.00	0.00	829,611.37	
7310	Transfers of Indirect Costs	39,074.00	0.00	0.00	0.00	0.00	0.00	0.00		39,074.00	
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	39,074.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,074.00	
	TOTAL BEFORE OBJECT 8980	39,074.00	0.00	0.00	0.00	0.00	829,611.37	0.00	0.00	868,685.37	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										615,632.37
	TOTAL COSTS										253,053.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	296,790.54	0.00	0.00	0.00	0.00	264,060.05	689,569.52		1,250,420.11
2000-2999	Classified Salaries	49,016.89	0.00	0.00	0.00	0.00	9,853.70	326,846.36		385,716.95
3000-3999	Employee Benefits	113,761.31	0.00	0.00	0.00	0.00	102,558.43	374,289.60		590,609.34
4000-4999	Books and Supplies	7,716.39	0.00	0.00	0.00	0.00	334.17	18,691.27		26,741.83
5000-5999	Services and Other Operating Expenditures	68,068.05	0.00	0.00	0.00	2,245.87	985.87	483,371.80		554,671.59
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	535,353.18	0.00	0.00	0.00	2,245.87	377,792.22	1,892,768.55	0.00	2,808,159.82
7310	Transfers of Indirect Costs	121,907.66	0.00	0.00	0.00	0.00	0.00	0.00		121,907.66
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	121,907.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,907.66
	TOTAL BEFORE OBJECT 8980	657,260.84	0.00	0.00	0.00	2,245.87	377,792.22	1,892,768.55	0.00	2,930,067.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									615,632.37
	TOTAL COSTS									3,545,699.85
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	141.42		141.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,063.19	49,348.36		51,411.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	369.73	20,196.00		20,565.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	11,340.00		11,340.00
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	2,432.92	81,025.78	0.00	83,458.70
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	2,432.92	81,025.78	0.00	83,458.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									615,632.37
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,797,221.50
	TOTAL COSTS									2,496,312.57

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

SELPA: (??) _____

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
3 a.	63,874.34	63,874.34
Total exempt reductions	63,874.34	63,874.34

SELPA: (??)

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

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

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

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

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

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 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	3,886,108.00		
b. Less: Expenditures paid from federal sources	263,059.00		
c. Expenditures paid from state and local sources	3,623,049.00	3,183,970.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,183,970.57	
Less: Exempt reduction(s) from SECTION 1		63,874.34	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,623,049.00	3,120,096.23	502,952.77

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

	Budgeted Amounts FY 2018-19	Comparison Year FY 2015-16	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	3,886,108.00		
b. Less: Expenditures paid from federal sources	263,059		
c. Expenditures paid from state and local sources	3,623,049.00	2,897,063.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,897,063.00	
Less: Exempt reduction(s) from SECTION 1		63,874.34	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,623,049.00	2,833,188.66	
d. Special education unduplicated pupil count	277	323	
e. Per capita state and local expenditures (A2c/A2d)	13,079.60	8,771.48	4,308.12

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY 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	<u>2,607,323.00</u>	<u>2,000,268.64</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>2,000,268.64</u>	
Less: Exempt reduction(s) from SECTION 1		<u>63,874.34</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>2,607,323.00</u>	<u>1,936,394.30</u>	<u>670,928.70</u>

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

	Budget FY 2018-19	Comparison Year FY 2015-16	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	<u>2,607,323.00</u>	<u>1,841,118.00</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>1,841,118.00</u>	
Less: Exempt reduction(s) from SECTION 1		<u>63,874.34</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>2,607,323.00</u>	<u>1,777,243.66</u>	<u>830,079.34</u>
b. Special education unduplicated pupil count	<u>277</u>	<u>232</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,412.72</u>	<u>7,660.53</u>	<u>1,752.19</u>

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

Sean Martin
Contact Name

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Title

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E-mail Address

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,846.72	0.00	0.00	(46,566.00)				
Other Sources/Uses Detail					0.00	2,001.50		
Fund Reconciliation							20,402.40	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,846.72)	46,566.00	0.00				
Other Sources/Uses Detail					2,001.50	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	428,115.66		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	14,501.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation							0.00	20,402.40
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4,357,779.86		
Fund Reconciliation							14,501.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					428,115.66	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					357,779.86	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,846.72	(2,846.72)	46,566.00	(46,566.00)	4,787,897.02	4,787,897.02	34,903.40	34,903.40

SACS2018ALL Financial Reporting Software - 2018.2.0
9/6/2018 10:38:46 AM

09-61978-0000000

Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Rescue Union Elementary

El Dorado County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
9/6/2018 10:39:22 AM

09-61978-0000000

Unaudited Actuals
2018-19 Budget
Technical Review Checks

Rescue Union Elementary

El Dorado County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Public Hearing - Surplus Instructional Materials

BACKGROUND:

Board Policy 3270 allows staff to identify District property that is unusable, obsolete, or no longer needed by the District to be declared surplus so disposal and/or public sale can proceed. At least 60 days before disposing of these instructional materials, the Board shall notify the public of its intention to do so and permit members of the public to address the Board regarding the distribution of these materials.

STATUS:

The enclosed Report of Surplus District Instructional Materials lists instructional materials that are unusable or obsolete. The estimated values of materials are of insufficient value to defray the costs of arranging a sale. The property may be donated to a charitable organization or disposed of as required. Public notice was published as required.

FISCAL IMPACT:

N/A

BOARD GOAL:

Board Focus Goal I – STUDENT NEEDS:

- B. Curriculum and Instruction - Provide a meaningful, innovative learning environment using Common Core, and other student content standards and researched-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

RECOMMENDATION:

The Board of Trustees hold a public hearing to hear comments from the public regarding the distribution of surplus instructional materials and approve the attached declaration of surplus instructional material and proposed donation/disposal of those materials.

Rescue Union School District
Report of Surplus Equipment

Date: 6/6/2018

School / Department Data

District Use Only

Pleasant Grove/Library		Type of Disposition:
Name / Title of Person to Contact for Further Information: Natalie Hadden - Library/Media Coord.		Board Approval Date:
Building / Room Number Which Equipment Was Assigned: Classroom/Library		Disposition Contact:

Inventory Number*	Condition Code	Description	Total Units	Estimated Value (Per Unit)	Estimated Cost of Disposition	Estimated Total Price	DISTRICT USE ONLY	
							Asset Number	Disposition Code
	B	Hanging World Map - 4RUSD000200195	1					
	B	Mag One BPR40 Radio & Charger	9					
	B	Motorola Radius CP200 Radio & Charger	12					
	B	Mag One 7.2V Battery (purchased 12/2012)	1					
	B	Mag One 7.2 V Battery (purchased 3/2016)	1					
	C	Califone 3068AV (headphone)	2					
	C	Koss KTX-1 (headphone)	1					
	C	Inyamo (headphone)	1					
	C	See attached list of textbooks/literature books.	20					
	C	See attached list of library books.	19					



 Principal / Supervisor Signature

Code	Description
A	Fair Equipment that is usable without repairs, but is somewhat worn or deteriorated and soon may require repair.
B	Poor Equipment that is usable but is considerably worn or deteriorated. The remaining utility is limited or major repairs will be required.
C	Unusable, cannot be repaired.

* If there is no inventory number on the equipment, please record the serial number or model number in its place.

Checked Out Materials, Overdue Materials, Unpaid Fines.

Include: Textbook. Circulation Types: All. Patron Types: Faculty, Student.

Pleasant Grove Middle School

Discard		DIS150			
<i>Library Materials</i>	<i>Due</i>	<i>Call Num.</i>	<i>Barcode</i>	<i>Title</i>	<i>Est. Fine</i>
	2/7/2018	736 KEN	T 14119	Complete origami	
	5/8/2018	92 KEL	T 11310	Helen Keller : rebellious spirit	
	5/8/2018	FIC BUR	T 12533	The secret garden	
	2/7/2018	FIC CAB	T 3503	Princess in pink	
	2/7/2018	FIC GRA	T 5691	Escape from Mr. Lemoncello's library	
	5/8/2018	FIC HAD	T 12447	Running out of time	
	2/22/2018	FIC LAS	T 11590	A journey to the New World : the diary of remember patience whipple	
	2/22/2018	FIC LON	T 4973	White fang.	
	6/28/2018	FIC POW	T 4434	Burn mark	
	5/8/2018	FIC RAW	T 13150	Where the red fern grows : the story of two dogs and a boy	
	5/8/2018	FIC ROW	T 3592	Harry Potter and the prisoner of Azkaban	
	5/23/2018	PB 92 HER	T 5408	Who was Milton Hershey?	
	3/9/2018	PB FIC JUS	T 1558	The Phantom Tollbooth	
	5/8/2018	PB FIC LUP	T 3489	Summer Ball.	
	6/28/2018	PB FIC LUP	T 3513	Million-dollar throw	
	2/7/2018	PB FIC R	T 3314	Harry Potter and the Chamber of Secrets	
	5/10/2018	PB FIC R	T 3315	Harry Potter and the Chamber of Secrets	
	5/8/2018	PB FIC ROW	T 3242	Harry Potter and the goblet of fire	
	2/7/2018	PB FIC ZUS	T 4836	The book thief	
<i>Textbooks</i>	<i>Due</i>		<i>Barcode</i>	<i>Title</i>	<i>Est. Fine</i>
	5/15/2018		4RUSD00019616\$	Novel - Wrinkle in Time, A	
	5/15/2018		4RUSD00019622-	Novel - Wrinkle in Time, A	
	5/15/2018		4RUSD00019623.	Novel - Wrinkle in Time, A	
	5/15/2018		4RUSD00019624	Novel - Wrinkle in Time, A	
	5/15/2018		4RUSD00019628%	Novel - Wrinkle in Time, A	
	5/15/2018		4RUSD00039607+	School Smart Programmable Scientific Calculator	
	5/15/2018		4RUSD00039653%	School Smart Programmable Scientific Calculator	
	5/15/2018		4RUSD00039725%	School Smart Programmable Scientific Calculator	
	5/15/2018		4RUSD00039750/	School Smart Programmable Scientific Calculator	
	5/15/2018		4RUSD00039751+	School Smart Programmable Scientific Calculator	
	5/15/2018		4RUSD000397822	School Smart Programmable Scientific Calculator	
	5/15/2018		4RUSD000397912	School Smart Programmable Scientific Calculator	

Checked Out Materials, Overdue Materials, Unpaid Fines.

Include: Textbook. Circulation Types: All. Patron Types: Faculty, Student.

Pleasant Grove Middle School

Discard		DIS150		
<i>Textbooks</i>	<i>Due</i>	<i>Barcode</i>	<i>Title</i>	<i>Est. Fine</i>
	5/15/2018	4RUSD000397945	School Smart Programmable Scientific Calculator	
	5/15/2018	4RUSD00039812\$	School Smart Programmable Scientific Calculator	
	5/15/2018	4RUSD000398621	School Smart Programmable Scientific Calculator	
	5/15/2018	4RUSD00040286-	Big Ideas Course 1 - Student Edition	
	5/15/2018	4RUSD00041254W	A Wrinkle In Time	
	5/15/2018	4RUSD00041302Q	A Wrinkle In Time	
	5/15/2018	4RUSD00041304S	A Wrinkle In Time	
	5/15/2018	4RUSD00041308W	A Wrinkle In Time	

Rescue Union School District
Report of Surplus Equipment

Date: 7/16/18

School / Department Data

District Use Only

Marine Village and Pleasant Grove	Type of Disposition:
Name / Title of Person to Contact for Further Information: <u>Dave Scroggins</u>	Board Approval Date:
Building / Room Number Which Equipment Was Assigned: <u>History Teachers</u>	Disposition Contact:

Inventory Number*	Condition Code	Description	Total Units	Estimated Value (Per Unit)	Estimated Cost of Disposition	Estimated Total Price	DISTRICT USE ONLY	
							Asset Number	Disposition Code
	B	Grade 6 History Textbook	822	0	0	0		
	B	Grade 7 History Textbook	686	0	0	0		
	B	Grade 8 History Textbook	685	0	0	0		
	B	Grade 6 History TE+ package	19	0	0	0		
	B	Grade 7 History TE+ package	11	0	0	0		
	B	Grade 8 History TE+ package	14	0	0	0		



 Principal / Supervisor Signature

Code	Description
A	Fair Equipment that is usable without repairs, but is somewhat worn or deteriorated and soon may require repair.
B	Poor Equipment that is usable but is considerably worn or deteriorated. The remaining utility is limited or major repairs will be required.
C	Unusable, cannot be repaired.

* If there is no inventory number on the equipment, please record the serial number or model number in its place.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Williams Sufficiency of Instructional Materials Resolution #18-16

BACKGROUND:

The settlement of the Williams Lawsuit (2004) and subsequent legislation provides that school governing boards annually, within the first 8 weeks of school, certify compliance with Education Code Section 60119 on sufficiency of instructional materials.

STATUS:

In order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating that each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board.

FISCAL IMPACT:

Yearly allocation for instructional materials is based on enrollment in Transitional Kindergarten and grades one through eight as reported in the prior year California Basic Educational Data System (CBEDS) report.

BOARD GOAL:

Board Focus Goal I – STUDENT NEEDS:

- B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

RECOMMENDATION:

Administration recommends the Board hold the public hearing and adopt the resolution.

RESCUE UNION SCHOOL DISTRICT
Sections 60119 Resolution #18-16

Resolution Regarding Sufficiency of Instructional Materials:

WHEREAS, the local governing board of Rescue Union School District, in order to comply with the requirements of Education Code sections 60119 held a public hearing on September 11, 2018 at 6:30 P.M., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the local governing board provided at least ten days notice of the public hearing posted in at least three public places within the district that stated the time, place and purpose of the hearing, and;

WHEREAS, the local governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the local governing board at the public meeting detailed that sufficient textbooks and instructional materials in all subjects consistent with the cycles and content of the curriculum frameworks were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the core subjects of mathematics, science, history – social science and English Language Arts (See attached);

WHEREAS sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

- NOW, THEREFORE, BE IT RESOLVED, that for the 2018-2019 school year, the Rescue Union School District hereby certifies that as of this date, each pupil in the district in Transitional Kindergarten through grade eight has been provided with a standards-aligned district adopted textbook aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the Rescue Union School District Board of Trustees at a regular meeting of the said Board held at Rescue, California, on September 11, 2018.

AYES: _____

NOES: _____

ABSENT: _____

Nancy Brownell, Board President

ATTEST:

Cheryl Olson, Secretary to the Board

**2018/2019 Sufficiency of Instructional Materials
August 30, 2018**

ELEMENTARY SCHOOLS

		Benchmark Education	McGraw Hill – TK Houghton Mifflin Harcourt – K-5	McGraw Hill – TK Scott Foresman - K-5	McGraw Hill – TK Pearson/Scott Foreseman – K-5
	Student	Language Arts	Math	Science	Social Studies
	Enrollment	Textbooks	Textbooks	Textbooks	Textbooks
TK	5 classrooms	5 Book Sets**	5 Book Sets**	5 Book Sets**	5 Book Sets**
K	363 /17 classrooms	466	445	18 Big Books**	17 Big Books**
1	345 /16 classrooms	390	407	20 Big Books**	445
2	351	402	451	422	361
3	349	411	407	429	401
4	383	434	425	436	409
5	396	483	476	434	457

****Note: Book Sets/Big Books suffice for an entire class/group (individual student books are not applicable)**

MIDDLE SCHOOLS

		McGraw Hill	Houghton Mifflin Harcourt	Prentice Hall	Teachers' Curriculum Institute
	Student	Language Arts	Math	Science	Social Studies
	Enrollment	Textbooks	Textbooks	Textbooks	Textbooks
6	453	553	743	788	729
7	449	549	854	611	591
8	396	496	972	651	567

Note: Middle School textbook numbers include textbooks that are used in the classrooms for class sets. This alleviates the need for students to carry textbooks back and forth from home to school regularly.

ITEM #: 11
DATE: September 11, 2018

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: CSBA Call for Nominations for Directors-at-Large, Asian/Pacific Islander, and Hispanic

BACKGROUND:

The California School Boards Association (CSBA) Board of Directors consists of the 21 regional Directors as well as the officers of the Association, any officer or Director of the National Schools Boards Association who resides in California and the President of the California County Boards of Education (CCBE). In addition, there are five Directors-at-Large.

STATUS:

Nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic are currently being accepted until Friday, September 28, 2018. Any CSBA member board may nominate board members from CSBA member districts or county offices of education.

FISCAL IMPACT:

N/A

BOARD GOALS:

The Directors, along with the officers and members of the Delegate Assembly, are a vital link in the Association's governance structure ensuring that the Association continues to effectively carry out its mission.

RECOMMENDATION:

Consider nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic.



July 31, 2018

TIME SENSITIVE, REQUIRES BOARD ACTION
DEADLINE Friday, September 28, 2018
Please deliver to all members of the governing board.

TO: All Board Presidents and Superintendents
CSBA Member Districts and County Offices of Education
FROM: Mike Walsh, President
SUBJECT: Call for Nominations for Directors-at-Large Asian/Pacific Islander and Hispanic

Nominations for CSBA Directors-at-Large Asian/Pacific Islander and Hispanic are currently being accepted until **Friday, September 28**. The nomination form and all information related to the election process are available **online**, please visit <https://www.csba.org/About/Leadership/ElectionToCsbaOffice/ElectionToBoardofDirectors.aspx>.

The nominations for Directors-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member board. The following documents are required:

- **Nomination form:** A completed, signed and dated nomination form due **Friday, September 28** (choose only one option: U.S. Postal Service postmark or email nominations@csba.org or fax (916) 371-3407). *Nominating CSBA member boards must secure permission from the board member prior to nominating him or her.*
- **Two letters of recommendation:** A one page, single-sided, letter addressed to CSBA President Mike Walsh is due to CSBA no later than **Friday, October 5** (choose only one option: U.S. Postal Service postmark or email nominations@csba.org or fax (916) 371-3407). The letter may be from of the following entities:
 - 1) A CSBA member board
"If signed by the Superintendent, the letter must state "on behalf of the board."
 - 2) An individual board member from a CSBA member district or COE
 - 3) Another board member association
- **Candidate Form:** A signed and dated candidate form completed by the nominee is due to CSBA no later than **Friday, October 5** (choose one option: U.S. Postal Service postmark or email nominations@csba.org or fax (916) 371-3407). An optional, one-page résumé may also be submitted and is due by **Friday, October 5**.

The completed candidate form and two letters of recommendation will be included in the Delegate Assembly meeting agenda packet exactly as submitted.

CSBA's Board of Directors, which includes 21 regional representatives, five directors-at-large, four officers, the California County Boards of Education president, and any California board member serving on the board of the National School Boards Association. The board is responsible for setting direction for CSBA by adopting the vision and mission and overseeing the corporate operations of the association.

The elections will take place at CSBA's Delegate Assembly meeting held at the San Francisco Marriott Marquis on Wednesday, November 28 and Thursday, November 29. Directors-at-Large serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference on Saturday, December 1.

Please contact the Executive Office at 800-266-3382 should you have any questions. Thank you.

(See reverse for 2019 meeting dates)



**2019
EXECUTIVE COMMITTEE, BOARD OF DIRECTORS
& DELEGATE ASSEMBLY MEETING CALENDAR**

<u>DATE</u>	<u>DAY(S)</u>	<u>MEETING</u>	<u>LOCATION</u>
FEB 8	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
FEB 9-10	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
APR 5	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
APR 6-7	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
MAY 16	THUR	EXECUTIVE COMMITTEE	SACRAMENTO
MAY 17	FRI	BOARD OF DIRECTORS	SACRAMENTO
MAY 18-19	SAT-SUN	DELEGATE ASSEMBLY	SACRAMENTO
SEPT 20	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
SEPT 21-22	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
DEC 2	MON	EXECUTIVE COMMITTEE	SAN DIEGO
DEC 3	TUES	BOARD OF DIRECTORS	SAN DIEGO
DEC 4-5	WED-TH	DELEGATE ASSEMBLY	SAN DIEGO
DEC 5-7	TH-SAT	ANNUAL CONFERENCE	SAN DIEGO

Approved by the Board of Directors on November 28, 2017



2018 Directors-at-Large, Asian/Pacific Islander and Hispanic Nomination Form

The nominations for Directors-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education. The U.S. Postal Service postmark, fax, or email deadline for the nomination form is Friday, September 28, 2018.

Two letters of recommendation are required to be submitted by Friday, October 5, 2018.

Nominees must give permission prior to being nominated.

(Please submit a separate nomination form for each Director position and each nominee.)

The governing board of the _____ School District or County Office

Board of Education voted to nominate _____
(Nominee name)

as a candidate for the following Director-at-Large position: *(please indicate below)*

Director-at-Large, Asian/Pacific Islander

Director-at-Large, Hispanic

The nominee is a member of the _____

School District or County Office Board of Education, which is a member of CSBA. The nominee has been contacted and has given permission to be nominated.

Signature of the Board Clerk or Board Secretary

Date

Please submit this nomination form by choosing one of the following options below:

- E-mail: nominations@csba.org
- Or fax: ATTN: Mike Walsh, President, at (916) 371-3407
- Or mail: Mike Walsh, President
California School Boards Association
3251 Beacon Blvd.
West Sacramento, CA 95691

If you have any questions, please contact CSBA's Executive Office, (800) 266-3382.



2018 Directors-at-Large, Asian/Pacific Islander and Hispanic Candidate Form

Deadline: Friday, October 5, 2018 Please submit this Candidate form by choosing **one** of the following options below:
 E-mail, nominations@csba.org, or Fax to ATTN: Mike Walsh, President at (916) 371-3407, or U.S. Postal mail, Mike Walsh, President | California School Boards Association | 3251 Beacon Blvd. | West Sacramento, CA 95691

This signed and dated candidate form must be completed in the spaces provided. An optional, single-sided, one-page résumé may also be submitted. Please do not state "See résumé" in the spaces below. Only this **two-page form and a one-page, single sided résumé, if submitted**, will be published in the Delegate Assembly meeting agenda packet.

I am nominated for: (please check one)	
<input type="checkbox"/> Director-at-Large, Asian/Pacific Islander	<input type="checkbox"/> Director-at-Large, Hispanic
Name: _____	Region: _____
District or COE: _____	Years on board: _____ ADA: _____
Contact Number: _____	Preferred E-mail: _____
Profession: _____	

1. CSBA's Board of Directors is the governing body for the Association. What do you see as CSBA's greatest strength as an organization and what can the Board of Directors do to make it even stronger?

2. Given the governing roles and responsibilities for the Board of Directors to set direction and provide leadership, please describe the skills and experiences you would bring to the Board.

3. What is one characteristic that you believe every leader should possess?

4. What do you see as the biggest challenge facing governing board members and how can CSBA help?

5. Please provide any additional information about yourself for the Delegate Assembly to consider regarding your candidacy.

Your signature indicates your consent to have your name placed on the ballot and to serve, if elected.

Signature

Date

Board of Directors Roles and responsibilities

Members of the Board of Directors establish the vision, mission and goals for the association, and ensure that association activities and programs remain focused on those goals and the issues identified in CSBA's Policy Platform. The Board of Directors has the following powers and duties:

Statewide leadership

- › Adopts the vision, mission and goals of the association, and annually reviews progress toward achieving them.
- › Adopts final positions and policies that are consistent with the Policy Platform. Interim positions on statewide initiatives may also be adopted when the Policy Platform is silent on the issues but only after a reasonable effort has been made to obtain input from the Delegates between Delegate Assembly meetings.
- › Adopts final positions on legislation that are consistent with the Policy Platform. Final positions on legislation may also be adopted when the Policy Platform is silent on the issues but only after a reasonable effort has been made to obtain input from the Delegates between Delegate Assembly meetings.
- › Provides advocacy on behalf of children, public education, local boards and the association.
- › Serves on Board of Directors and other standing committees, councils, task forces and focus groups.
- › Receives reports and updates on major programs, consistent with the vision, mission and goals of the association.

Regional and constituency leadership

- › Provides two-way communication with Delegate Assembly members and local board members.
- › Supports and participates in the association's activities and events.

Corporate responsibilities

- › Adopts the association's budget.
- › Adopts the association's Standing Rules.
- › Receives reports on corporate operations.
- › Approves the hiring and terms of employment of the executive director, upon recommendation of the Executive Committee.
- › Comments annually on the performance, and acts on the contract of the executive director, upon recommendation of the Executive Committee.
- › Abides by the Code of Ethics, Conflict of Interest Policy, and Whistleblower Policy as adopted by the Board of Directors and included in the association's Policy Statements.

Source: CSBA Bylaws, Article IV, Section 1. 11/12