



Liberty Union High School District

20 Oak Street

Brentwood, CA 94513

Phone: 925.634.2166 Fax (925) 634-1687

TO: Superintendent and Board Members
FROM: Liz Robbins
DATE: September 12, 2018

RE: 2017-18 Unaudited Actuals

Attached for your review is a copy of the Unaudited Actuals (UA) for fiscal year ending 2017-18. This report is presentation of the District's financial status as of June 30, 2018.

This has been another year of positive revenue growth for education with continued implementation of the Local Control Funding Formula (LCFF). LCFF Supplemental Funds expenditures in the amount of \$3,381,054 are reflected as part of the total expenditures of the District. These expenditures have been budgeted in the Local Control Accountability Plan district designated resource 0787. This resource tracks the LCAP goal expenditures for students participating in the Free and Reduced Lunch program as well as English Learners, Homeless and students in Foster Family Homes. Many of the LCAP goals were fully implemented and is reflected in the expenditures for this fiscal year end.

ESTIMATED ACTUALS vs. UNAUDITED ACTUALS

Each year districts are required to include an estimate of the Ending Fund Balance in the Budget Adoption process. I have summarized below the variance of what was the 2017-18 Estimated Actuals at 2017-18 Budget Adoption and where the District ended with the 2017-18 Unaudited Actuals for the General Fund. The largest variance to our unrestricted ending fund balance was due to decrease in textbooks and instructional materials in the amount of \$1.3M that will get expensed in 2018-19. The restricted variance was due to the receipt unanticipated RDA and Restricted LCFF Property Tax Transfer and SPED revenue in the amount of \$558K.

Ending Fund Balance Comparison			
	ESTIMATED	UNAUDITED ACTUALS	VARIANCE
Unrestricted	\$ 6,516,475	\$ 7,248,699	\$ 732,224
Restricted	\$ 4,088,538	\$ 4,903,729	\$ 815,191
Totals	\$ 10,605,013	\$ 12,152,429	\$ 1,547,415

INCLUDED IN YOUR PACKET:

- Two page Certification, Form CA
- Power Point Summary of 2017-18 Unaudited Actuals
- One page summary worksheet for the General Fund Estimated and Unaudited Actuals
- Summary of Components of 2017-18 Ending Fund Balance
- ADA for 2017-18 UA and 2018-19 Budget and other SACS Supplemental forms
- Formal SACS forms
- A one page summary of all other funds

All information listed above is presented in the order of appearance in your packet and begin just after the two page certification Form CA.

BOARD ACTION REQUESTED: Approval of the 2017-18 Unaudited Actual report as presented.

2017-18 Unaudited Actual Summary

2017-18 Calpads
Enrollment

• 8,219

2017-18 ADA

LUHSD ADA is 94.12 % of
enrollment

• LUHSD 7,742.05

• COE 47.76

• Total 7,789.81

2017-18 Ending Fund Balance (EFB)

Unaudited Actuals (UA) compared to Estimated Actuals (EA)

EFB-UA
Restricted

\$7,248,699
(8.28% of Exp)

EFB - UA
UnRestricted

\$4,903,729
(5.60% of Exp)

EFB -UA
Total

\$12,152,429
(13.55% of Exp)

Restricted EFB
Increase from EA

\$815,191

UnRestricted EFB
Increase from EA

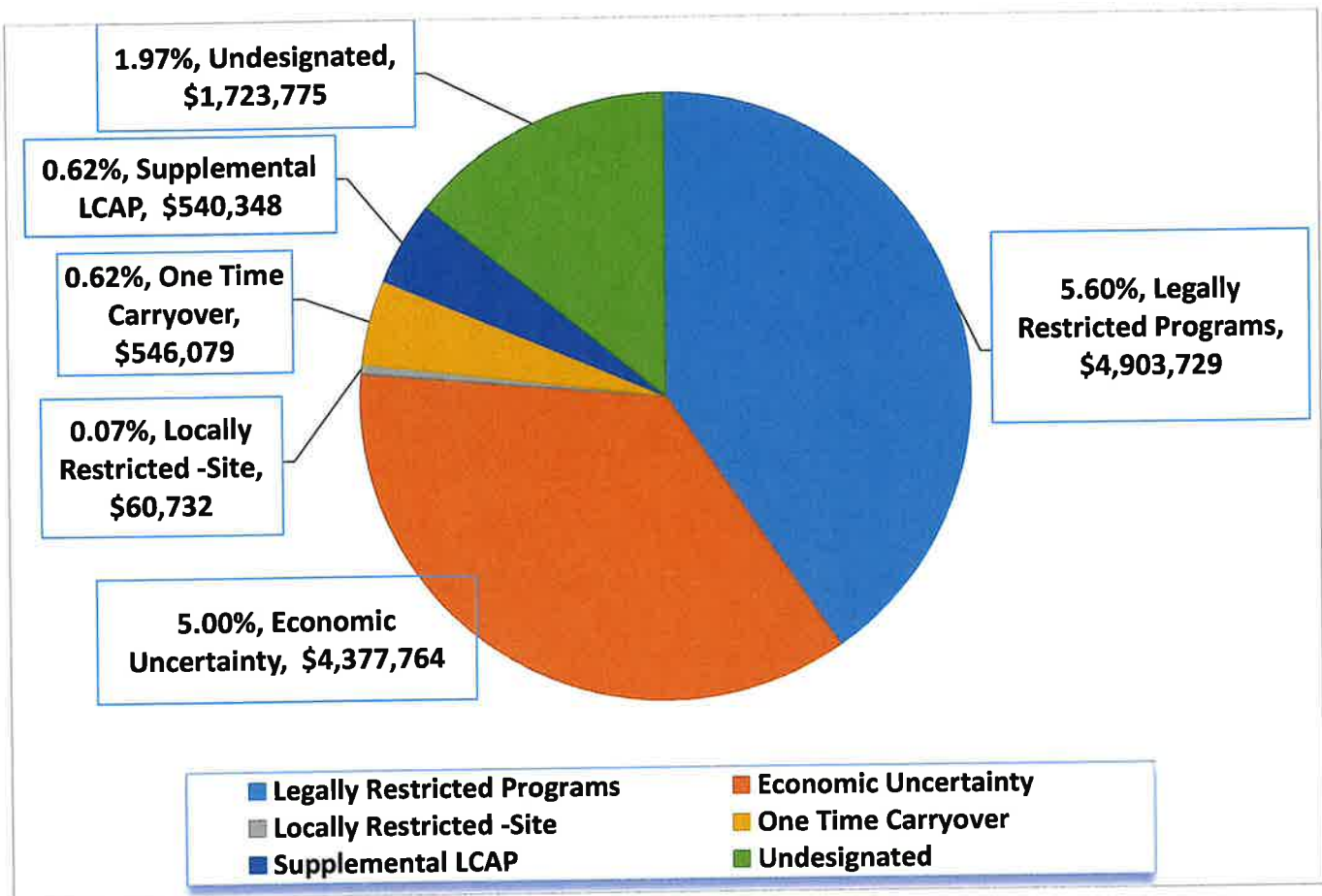
\$732,224

Restricted
Changes

- Restricted Revenue - Increase Restricted Property Tax for SPED, RDA, Textbooks Lottery and SPED \$671K and Decrease Title I & II (\$104K)
- Restricted Expenditures - Decrease (\$191K)

Unrestricted
Changes

- Unrestricted Revenue - Decrease LCFF and Increase Unrestricted Lottery, Interest and MTSS Grant
- Unrestricted Expenditures - Decrease Textbooks (\$601K), Capital Equip (\$218K), Repairs (\$48K)



2017-18 Unaudited Actuals EFB Summary			
Legally Restricted Programs	\$	4,903,729	5.60%
Economic Uncertainty	\$	4,377,764	5.00%
Locally Restricted -Site	\$	60,732	0.07%
One Time Carryover	\$	546,079	0.62%
Supplemental LCAP	\$	540,348	0.62%
Undesignated	\$	1,723,775	1.97%
TOTAL EFB	\$	12,152,428	13.88%

2017-18 Unaudited Actuals Financial Report

Liz Robbins
Chief Business Officer
September 12, 2018



2017-18 Enrollment and ADA

- Enrollment (OCT 2017 CBEDS) 8,219
 - LCFF Unduplicated 33.03%
 - COE SPED students 50
- 2017-18 LUHSD Funded ADA 7,742.05
 - 2017-18 P-2 ADA (94.12% of CBEDS) 7,742.05
 - 2017-18 P-2 County ADA 47.76
 - TOTAL 2017-18 P-2 ADA 7,789.81

Refer to SACS Form A for details of ADA.

Unaudited Actuals – Revenue

	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Difference	%	Note #
Local Control Funding Revenue includes EPA	\$72,738,568	\$72,766,802	\$28,234	0.04%	1
Federal Revenues	2,183,944	2,079,949	(103,995)	-4.76%	1
Other State Revenues	8,163,410	8,378,807	215,397	2.64%	1
Other Local Revenues	3,552,630	3,990,539	437,909	12.33%	1
TOTAL REVENUES	\$86,638,553	\$87,216,097	\$577,544		

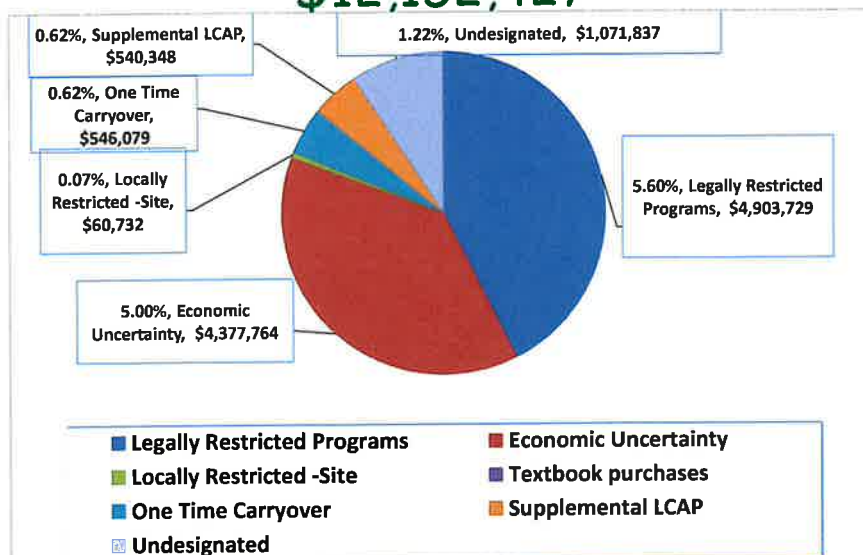
Unaudited Actuals – Expenditures

	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Difference	%	Note #
Certificated Salaries	\$37,308,928	\$37,266,687	(\$42,241)	-0.11%	2
Classified Salaries	10,088,879	9,988,622	(100,257)	-0.99%	2
Employee Benefits	21,199,786	21,084,414	(115,373)	-0.54%	2
Books and Supplies	4,708,238	3,439,589	(1,268,649)	-26.95%	2
Services & Other Operating Expenses	11,118,072	11,632,780	514,708	4.63%	2
Capital Outlay	783,885	700,819	(83,066)	-10.60%	2
Other Outgo	3,455,905	3,487,156	31,251	0.90%	2
Direct Support/Indirect Costs	(51,352)	(44,785)	6,567	-12.79%	2
TOTAL EXPENDITURES	\$88,612,342	\$87,555,282	(\$1,057,060)		

Notes to General Fund Unaudited Actuals

Note#	Comments	Increase/ (Decrease)
1	Revenue	
	LCFF Revenue Decrease (\$64K), Increase Property Tax SPED Transfer \$92K	\$ 28,234
	Federal Revenue - Decrease Title I & III	\$ (103,995)
	State Revenue - Increase UnRestricted Lottery \$115K, Restricted Lottery \$186K, Decrease TLC and other State Revenues (\$86K)	\$ 215,397
	Other Local Revenue - Increase in SPED \$147K, RDA \$319K, MTSS Grant \$25K and Leases \$47K, Decrease BTSA (\$100K)	\$ 437,909
		<u>\$ 577,544</u>
2	Expenditures	
	Salaries Certificated - Unrest Dec (\$47K), Rest Inc (\$5K)	\$ (42,241)
	Salaries Classified - Unrest Dec (\$66K), Rest Dec (\$34K)	\$ (100,257)
	Health Benefits & other employer related costs - Unrest Dec (\$85K), Rest Dec (\$30K)	\$ (115,373)
	Decrease Textbooks (\$601K), other instructional supplies (\$446K) and one time non-capital equipment (\$218K)	\$ (1,268,649)
	Increases in Utilities \$172K and Restricted Outside Services \$438K, Decrease One time and other Unrestricted (\$95K), Capital Outlay - Decrease in Prop 39	\$ 514,708
	Increase payments to COE	\$ (83,066)
	Decrease in Indirect costs from other Funds	\$ 31,251
		<u>\$ 6,567</u>
		<u>\$ (1,057,060)</u>
3	Transfers out of General Fund	
	Increase contribution to Facilities	\$ 87,189
4	Change in Fund Balance	<u>\$ 1,547,415</u>

2017-18 Ending Fund Balance \$12,152,427



Components of Ending Fund Balance 2017-18 Unaudited Actuals

Locally Restricted Programs		Resource	Total
Revolving	0000	\$	10,000
Locally Restricted -Site	0012	\$	50,732
Textbook purchases	0000	\$	651,938
Reserved from ONE TIME \$\$\$	0000	\$	546,079
Supplemental	0787	\$	540,348
Total		\$	1,799,097
Legally Restricted Programs			
Medi- Cal Billing	5640	\$	37,629
California Clean Energy Prop 39	6230	\$	137,185
Restricted Lottery	6300	\$	363,869
College Readiness	7338	\$	295,979
Locally Restricted	9010/9013/9017	\$	2,813
Risk Management Safety	9012	\$	68,041
MAA Reimbursements	9014	\$	38,479
Microsoft Voucher Reimb	9016	\$	96,111
Mental Health	9018	\$	976,417
Vernon Noble Library Donation	9020	\$	53,808
Redevelopment	9198	\$	2,792,564
CCCSIG Safety	9011	\$	40,834
Total		\$	4,903,729
Required Reserve & Undesignated			
Economic Uncertainty & Board EUC	0000	\$	4,377,764
Other Undesignated	0000	\$	1,071,838
Total		\$	5,449,602
Ending Balance June 30, 2018		\$	12,152,429

Other Funds

	Fund	Balance as of June 30, 2018	Increase/ (Decrease)
Adult Education	11	\$ 599,582	\$ 182,511
Cafeteria Fund	13	\$ 641,847	\$ 199,696
Deferred Maintenance	14	\$ 614,011	\$ (169,765)
Reserved for Technology	17	\$ 1,500,000	\$ 1,500,000
GO Bond Funding - Meause U	21	\$ 59,448,526	\$ 59,448,526
Capital Facilities	25	\$ 8,188,981	\$ 1,614,657
State Facilities Fund	35	\$ 178,625	\$ (454,240)
Special Reserve Fund (capital)	40	\$ 1,188	\$ (597,235)
Transportation Fund	63	\$ -	\$ (173,791)
Scholarship Fund	73	\$ 69,878	\$ (12,584)

Questions???



**2017-18 Unaudited Actuals
as compared to 2017-18 Estimated Actuals**

	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Difference	%
Local Control Funding Revenue includes EPA	\$72,738,568	\$72,766,802	\$28,234	0.04%
Federal Revenues	2,183,944	2,079,949	(103,995)	-4.76%
Other State Revenues	8,163,410	8,378,807	215,397	2.64%
Other Local Revenues	3,552,630	3,990,539	437,909	12.33%
TOTAL REVENUES	\$86,638,553	\$87,216,097	\$577,544	0.67%
Certificated Salaries	\$37,308,928	\$37,266,687	(\$42,241)	-0.11%
Classified Salaries	10,088,879	9,988,622	(100,257)	-0.99%
Employee Benefits	21,199,786	21,084,414	(115,373)	-0.54%
Books and Supplies	4,708,238	3,439,589	(1,268,649)	-26.95%
Services & Other Operating Expenses	11,118,072	11,632,780	514,708	4.63%
Capital Outlay	783,885	700,819	(83,066)	-10.60%
Other Outgo	3,455,905	3,487,156	31,251	0.90%
Direct Support/Indirect Costs	(51,352)	(44,785)	6,567	-13%
TOTAL EXPENDITURES	\$88,612,342	\$87,555,282	(\$1,057,060)	-1.19%
Balance	(\$1,973,790)	(\$339,186)	\$1,634,604	
OTHER FINANCING SOURCES/USES				
Transfers In	0	0	\$ -	
Transfers Out	\$ (1,500,000)	\$ (1,587,189)	\$ (87,189)	
Contributions to/From Restricted				
TOTAL OTHER FINANCING SOURCES				
<u>NET INCREASE/<DECREASE></u>				
<u>IN FUND BALANCE</u>	(\$3,473,790)	(\$1,926,375)	\$1,547,415	
<u>FUND BALANCE, RESERVES</u>				
Beginning Balance, July 1	\$14,078,803	\$14,078,803	\$ -	
Audit/Restatement Adjustments		0	\$ -	
Ending Balance, June 30	\$10,605,013	\$12,152,428	\$1,547,415	

**Notes to 2017-18 Unaudited Actuals
General Fund**

Note#	Comments	Increase/ (Decrease)
1	Revenue	
	LCFF Revenue Decrease (\$64K), Increase Property Tax SPED Transfer \$92K	\$ 28,234
	Federal Revenue - Decrease Title I & III	\$ (103,995)
	State Revenue - Increase UnRestricted Lottery \$115K, Restricted Lottery \$186K, Decrease TLC and other State Revenues (\$86K)	\$ 215,397
	Other Local Revenue - Increase in SPED \$147K, RDA \$319K, MTSS Grant \$25K and Leases \$47K, Decrease BTSA (\$100K)	\$ 437,909
		<u>\$ 577,544</u>
2	Expenditures	
	Salaries Certificated - Unrest Dec (\$47K), Rest Inc (\$5K)	\$ (42,241)
	Salaries Classified - Unrest Dec (\$66K), Rest Dec (\$34K)	\$ (100,257)
	Health Benefits & other employer related costs - Unrest Dec (\$85K), Rest Dec (\$30K)	\$ (115,373)
	Decrease Textbooks (\$601K), other instructional supplies (\$446K) and one time non-capital equipment (\$218K)	\$ (1,268,649)
	Increases in Utilities \$172K and Restricted Outside Services \$438K, Decrease One time and other Unrestricted (\$95K),	\$ 514,708
	Capital Outlay - Decrease in Prop 39	\$ (83,066)
	Increase payments to COE	\$ 31,251
	Decrease in Indirect costs from other Funds	\$ 6,567
		<u>\$ (1,057,060)</u>
3	Transfers out of General Fund	
	Increase contribution to Facilities	\$ 87,189
4	Change in Fund Balance	<u>\$ 1,547,415</u>

**Fund 01 Unrestricted & Restricted
2017-18 Unaudited Actuals**

<u>REVENUES</u>	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	\$70,854,949	\$1,911,853	\$72,766,802
Federal Revenues	0	\$2,079,949	\$2,079,949
Other State Revenues	2,855,009	5,523,798	\$8,378,807
Other Local Revenues	1,093,530	2,897,009	\$3,990,539
TOTAL REVENUES	\$74,803,488	\$12,412,608	\$87,216,097
<u>EXPENDITURES</u>			
Certificated Salaries	\$30,845,180	\$6,421,507	\$37,266,687
Classified Salaries	6,874,016	3,114,606	\$9,988,622
Employee Benefits	14,093,479	6,990,935	\$21,084,414
Books and Supplies	2,313,494	1,126,095	\$3,439,589
Services & Other Operating Expenses	6,732,216	4,900,564	\$11,632,780
Capital Outlay	393,673	307,147	\$700,819
Other Outgo	954,301	2,532,855	\$3,487,156
Direct Support/Indirect Costs	(82,854)	38,069	(\$44,785)
TOTAL EXPENDITURES	\$62,123,505	\$25,431,777	\$87,555,282
Balance	\$12,679,983	(\$13,019,168)	(\$339,185)
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	\$ -
Transfers Out	1,587,189	0	\$ 1,587,189
Contributions to/From Restricted	\$ (12,655,917)	\$ 12,655,917	\$ -
TOTAL OTHER FINANCING SOURCES	\$ (14,243,106)	\$ 12,655,917	\$ (1,587,189)
<u>NET INCREASE/<DECREASE></u>			
<u>IN FUND BALANCE</u>	(\$1,563,123)	(\$363,252)	(\$1,926,374)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$8,811,822	\$5,266,981	14,078,803
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	\$7,248,699	\$4,903,729	\$12,152,429

**2017-18 Unaudited Actuals General Fund
Components of Ending Fund Balance**

% of Expenditures

Locally Restricted Programs	Resource	Total	% of Exp
Revolving	0000	\$ 10,000	
Locally Restricted -Site	0012	\$ 50,732	
Textbook purchases	0000	\$ 651,938	
Reserved from ONE TIME \$\$\$	0000	\$ 546,079	
Supplemental	0787	\$ 540,348	
Total		\$ 1,799,097	2.05%
Legally Restricted Programs			
Medi- Cal Billing	5640	\$ 37,629	
California Clean Energy Prop 39	6230	\$ 137,185	
Restricted Lottery	6300	\$ 363,869	
College Readiness	7338	\$ 295,979	
Locally Restricted	9010/9013/9017	\$ 2,813	
Risk Management Safety	9012	\$ 68,041	
MAA Reimbursements	9014	\$ 38,479	
Microsoft Voucher Reimb	9016	\$ 96,111	
Mental Health	9018	\$ 976,417	
Vernon Noble Library Donation	9020	\$ 53,808	
Redevelopment	9198	\$ 2,792,564	
CCCSIG Safety	9011	\$ 40,834	
Total		\$ 4,903,729	5.60%
Required Reserve & Undesignated			
Economic Uncertainty & Board EUC	0000	\$ 4,377,764	5.00%
Other Undesignated	0000	\$ 1,071,838	1.22%
Total		\$ 5,449,602	
Ending Balance June 30, 2018		\$ 12,152,429	13.88%

Liberty Union High (61721)						
LOCAL CONTROL FUNDING FORMULA				2017-18		
CALCULATE LCFF TARGET				COLA & Augmentation 1.560%		
Unduplicated as % of Enrollment				3 yr average 31.03% 31.03%		2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,193	748	493	-	-
Grades 4-6	-	7,301		453	-	-
Grades 7-8	-	7,518		467	-	-
Grades 9-12	7,789.81	8,712	227	555	-	73,954,542
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	7,789.81	67,864,825	1,768,287	4,321,431	-	73,954,543
Targeted Instructional Improvement Block Grant						148,459
Home-to-School Transportation						191,071
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						74,294,073
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT				5/8 -		
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	17-18 ADA	46,848,696
Current year Funded ADA times Other RL per ADA				6,014.10	7,789.81	340,804
Necessary Small School Allowance at 12-13 rates				43.75	7,789.81	-
2012-13 Categoricals						4,047,548
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,435.39	7,789.81	18,971,225
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						70,208,273
CALCULATE LCFF PHASE-IN ENTITLEMENT				2017-18		
LOCAL CONTROL FUNDING FORMULA TARGET						74,294,073
LOCAL CONTROL FUNDING FORMULA FLOOR						70,208,273
LCFF Need (LCFF Target less LCFF Floor, if positive)						4,085,800
Current Year Gap Funding						42.97% 1,755,523
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						71,963,796
CALCULATE STATE AID				71,963,796		
Transition Entitlement						(33,178,347)
Local Revenue (including RDA)						38,785,449
Gross State Aid						
CALCULATE MINIMUM STATE AID				12-13 Rate	17-18 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA						6,057.84 7,789.81 47,189,423
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						(33,178,347)
Less Current Year Property Taxes/In Lieu						14,011,076
Subtotal State Aid for Historical RL/Charter General BG						4,047,548
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						18,058,624
Minimum State Aid Guarantee						
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						38,785,449
TOTAL STATE AID						
Additional State Aid (Additional SA)						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				71,963,796		
CHANGE OVER PRIOR YEAR	2.70%		1,893,086		9,238	
LCFF Entitlement PER ADA	2.49%		224		Non-Basic Aid	
PER ADA CHANGE OVER PRIOR YEAR						
BASIC AID STATUS (school districts only)						
LCFF SOURCES INCLUDING EXCESS TAXES				2017-18		
State Aid	-0.75%		(292,481)		38,785,449	
Property Taxes net of in-lieu	7.05%		2,185,567		33,178,347	
Charter in-Lieu Taxes	0.00%		-		-	
LCFF pre COE, Choice, Supp	2.70%		1,893,086		71,963,796	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721)

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
GAP Funding rate	42.97%	100.00%	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	33,201,963	33,201,963	33,201,963	33,201,963	33,201,963	33,201,963
Less In-Lieu transfer	\$ (23,616)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 33,178,347	\$ 33,201,963	\$ 33,201,963	\$ 33,201,963	\$ 33,201,963	\$ 33,201,963
Statewide 90th percentile rate						

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Floor Adjustments						
Miscellaneous Adjustments						
Minimum State Aid Adjustments						
Funded Based on Target Formula						
True/False	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE

UNDUPPLICATED PUPIL PERCENTAGE

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
District Enrollment	8,219	8,219	8,219	8,219	8,219	8,219
COE Enrollment	50	50	50	50	50	50
Total Enrollment	8,269	8,269	8,269	8,269	8,269	8,269
District Unduplicated Pupil Count	2,610	2,610	2,610	2,610	2,610	2,610
COE Unduplicated Pupil Count	21	21	21	21	21	21
Total Unduplicated Pupil Count	2,631	2,631	2,631	2,631	2,631	2,631
3-yr rolling percentage	31.82%	31.82%	31.82%	31.82%	31.82%	31.82%
Single Year Unduplicated Pupil Percentage	31.03%	31.45%	31.82%	31.82%	31.82%	31.82%
Unduplicated Pupil Percentage (%)						

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ADA						
CURRENT YEAR ADA:						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
Non Public School, NPS-Licensed Children Institutions, Community Day School:						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
SUBTOTAL	7,729.05	7,729.05	7,729.05	7,729.05	7,729.05	7,729.05
County operated (Community School, Special Ed):						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
TOTAL	7,789.81	7,789.81	7,789.81	7,789.81	7,789.81	7,789.81
RATIO: District ADA to Enrollment	0.9420	0.9420	0.9420	0.9420	0.9420	0.9420
RATIO: Combined ADA to Enrollment	0.9420	0.9420	0.9420	0.9420	0.9420	0.9420

LCFF ADA

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ADA Guarantee - Prior Year						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
LCFF Subtotal	7,710.57	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71
NSS						
Combined Subtotal	7,710.57	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71
ADA Guarantee - Current Year						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
LCFF Subtotal	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71
NSS						
Combined Subtotal	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71
Change in LCFF ADA (excludes NSS ADA)	19.14 Increase	No Change	No Change	No Change	No Change	No Change
Funded LCFF ADA						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
Subtotal	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71
Current	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71	7,729.71
Funded NSS ADA						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
Subtotal						
Prior						
NPS, CDS, & COE Operated						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
Subtotal	60.10	60.10	60.10	60.10	60.10	60.10
Current	60.10	60.10	60.10	60.10	60.10	60.10
Combined Total						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12						
Total	7,789.81	7,789.81	7,789.81	7,789.81	7,789.81	7,789.81
Current	7,789.81	7,789.81	7,789.81	7,789.81	7,789.81	7,789.81

Liberty Union High (61721)

LCAP Percentage to Increase or Improve Services:

Summary Supplemental & Concentration Grant

	2013-14	2017-18	2018-19	2019-20	2020-21
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		4,321,431	4,541,616	4,713,034	4,838,457
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		3,612,917	3,917,340	4,543,060	36,373
3. Difference [1] less [2]		708,514	624,276	169,974	4,802,084
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		304,423	624,276	169,974	4,802,084
GAP funding rate		42.97%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)		3,917,340	4,541,616	4,713,034	4,838,457
6. Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement & Transportation</i>		67,706,926	72,203,749	74,057,724	76,028,546
LCFF Phase-In Entitlement		71,963,796	77,084,895	79,110,288	81,206,533
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)		5.79%	6.29%	6.36%	6.36%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding

SUERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 3,917,340	\$ 4,541,616	\$ 4,713,034	\$ 4,838,457
Current year Percentage to Increase or Improve Services	5.79%	6.29%	6.36%	6.36%

LCFF Calculator Universal Assumptions
Liberty Union High (61721)

LEA: **Liberty Union High**
District

61721 5 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title:

Projection
Date:

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA & Augmentation (prefilled as calculated by the Department of Finance, DOF)						
Statutory COLA	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
Augmentation	1.56%	2.71%	2.57%	2.67%	3.42%	3.26%
	0.00%	0.99%	0.00%	0.00%	0.00%	0.00%
LCFF Gap Closed Percentage (prefilled as calculated by the Department of Finance, DOF)	42.96644273%	100.00%	100.00%	100.00%	100.00%	100.00%
Statewide 90th percentile rate (used in Economic Recovery Target, ERT, calculation only)	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	25.89051467%	25.89%	25.89%	25.89%	25.89%	25.89%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	25.89051467%	25.89%	25.89%	25.89%	25.89%	25.89%
Historical Difference in EPA Rates between Annual & P-2						
Local EPA Accrual			\$ -	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$ 7,193	\$ 7,459	\$ 7,651	\$ 7,855	\$ 8,124	\$ 8,389
Grades 4-6	\$ 7,301	\$ 7,571	\$ 7,766	\$ 7,973	\$ 8,246	\$ 8,515
Grades 7-8	\$ 7,518	\$ 7,796	\$ 7,996	\$ 8,209	\$ 8,490	\$ 8,767
Grades 9-12	\$ 8,712	\$ 9,034	\$ 9,266	\$ 9,513	\$ 9,838	\$ 10,159

Grade Span Adjustment

Grades TK-3	\$ 748	\$ 776	\$ 796	\$ 817	\$ 845	\$ 872
Grades 9-12	\$ 227	\$ 235	\$ 241	\$ 247	\$ 256	\$ 264

Necessary Small School Selection (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Supplemental Grant

	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 1,588	\$ 1,647	\$ 1,689	\$ 1,734	\$ 1,794	\$ 1,852
Grades 4-6	\$ 1,460	\$ 1,514	\$ 1,553	\$ 1,595	\$ 1,649	\$ 1,703
Grades 7-8	\$ 1,504	\$ 1,559	\$ 1,599	\$ 1,642	\$ 1,698	\$ 1,753
Grades 9-12	\$ 1,788	\$ 1,854	\$ 1,901	\$ 1,952	\$ 2,019	\$ 2,085
Actual - 1.00 ADA, Local UPP as follows:	31.03%	31.45%	31.82%	31.82%	31.82%	31.82%
Grades TK-3	\$ 493	\$ 518	\$ 538	\$ 552	\$ 571	\$ 589
Grades 4-6	\$ 453	\$ 476	\$ 494	\$ 507	\$ 525	\$ 542
Grades 7-8	\$ 467	\$ 490	\$ 509	\$ 522	\$ 540	\$ 558
Grades 9-12	\$ 555	\$ 583	\$ 605	\$ 621	\$ 642	\$ 663

Concentration Grant (>55% population)

	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 3,971	\$ 4,118	\$ 4,224	\$ 4,336	\$ 4,485	\$ 4,631
Grades 4-6	\$ 3,651	\$ 3,786	\$ 3,883	\$ 3,987	\$ 4,123	\$ 4,258
Grades 7-8	\$ 3,759	\$ 3,898	\$ 3,998	\$ 4,105	\$ 4,245	\$ 4,384
Grades 9-12	\$ 4,470	\$ 4,635	\$ 4,754	\$ 4,880	\$ 5,047	\$ 5,212
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Created by: DBS VERSION

Email:

Phone:

2012-13 REVENUE LIMIT DATA

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
School District per ADA Calculations					
2012-13 ADA for Rates					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	7,294.28		7,294.28
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	7,294.28		7,294.28
2012-13 Revenue Limit Data Elements					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 7,722.50		\$ 7,722.50
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 14.86		\$ 14.86
B-3	2012-13 Adj DI RL /ADA Rate	Total Under. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 7,737.36	\$ -	\$ 7,737.36
2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 395,531		\$ 395,531
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 76,440		\$ 76,440
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 319,091	\$ -	\$ 319,091
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
Calculated Rates per ADA					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficit BRL per ADA (B-3 * B-13)	\$ 6,014.10		\$ 6,014.10
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 43.75		\$ 43.75
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 6,057.84		\$ 6,057.84
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
Necessary Small School Data					
G-4	Sch District Revenue Limit	Necessary Small School Add-on Amount Allowance for Necessary Small School (deficit)	\$ 390.90		\$ 390.90
Historical information for School Districts in existence in 2012-13:					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 44,187,585		\$ 44,187,585
E-2	Sch District Revenue Limit	Local Revenue	\$ 18,961,534		\$ 18,961,534
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
State Aid for Revenue Limit					25,226,051

CATEGORICAL FUNDING REPEALED WITH LCFF		2012-13
Exhibit	Title	Deficited
2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)		
A-1	Remedial Program	20,217
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	97,639
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	396,901
A-8	Pupil Transportation	191,071
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	46,983
A-11	Economic Impact Aid	322,809
A-12	Math and Reading Professional Development	12,025
A-13	Math and Reading Professional Development - English Learners	3,006
A-14	Administrator Training Program	9,699
A-15	Adult Education	781,531
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	220,304
A-19	Instructional Materials Fund Realignment Program	373,372
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	23,749
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	120,715
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	12,805
A-29	School Safety and Violence Prevention	214,810
A-30	Class Size Reduction Grade 9	496,762
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	34,290
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	127,653
A-37	Targeted Instructional Improvement Block Grant	148,459
A-38	School and Library Improvement Block Grant	297,697
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	95,051
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	-
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	-
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
Total Categorical Program Funding incorporated into LCFF		4,047,548
Total Categorical Program Funding before Section 12.42 reduction		
Categorical funding per ADA incorporated into ERT		
TOTAL STATE AID		District 29,273,599 Charter -
TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)		48,235,133 -
TOTAL ENTITLEMENT PER ADA		6,613

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	70,854,949.00	1,911,853.00	72,766,802.00	75,563,242.00	1,902,630.00	77,465,872.00	6.5%
2) Federal Revenue		8100-8299	0.00	2,079,948.95	2,079,948.95	0.00	2,268,434.41	2,268,434.41	9.1%
3) Other State Revenue		8300-8599	2,855,008.99	5,523,797.67	8,378,806.66	4,332,109.00	5,353,276.03	9,685,385.03	15.6%
4) Other Local Revenue		8600-8799	1,093,530.39	2,897,008.87	3,990,539.26	936,252.86	2,716,869.95	3,653,122.81	-8.5%
5) TOTAL REVENUES			74,803,488.38	12,412,608.49	87,216,096.87	80,831,603.86	12,241,210.39	93,072,814.25	6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,845,180.36	6,421,506.96	37,266,687.32	31,932,288.00	6,434,726.00	38,367,014.00	3.0%
2) Classified Salaries		2000-2999	6,874,015.81	3,114,606.28	9,988,622.09	7,089,254.00	3,246,847.00	10,336,101.00	3.5%
3) Employee Benefits		3000-3999	14,093,479.09	6,990,934.54	21,084,413.63	15,528,322.72	7,734,318.48	23,262,641.20	10.3%
4) Books and Supplies		4000-4999	2,313,494.40	1,126,094.66	3,439,589.06	3,595,762.68	1,429,484.25	5,025,246.93	46.1%
5) Services and Other Operating Expenditures		5000-5999	6,732,216.25	4,900,584.02	11,632,780.27	6,686,051.13	4,423,594.29	11,109,645.42	-4.5%
6) Capital Outlay		6000-6999	393,672.80	307,146.50	700,819.30	379,396.00	0.00	379,396.00	-45.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	954,300.56	2,532,855.00	3,487,155.56	1,232,084.00	2,610,000.00	3,842,084.00	10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(82,854.00)	38,069.00	(44,785.00)	(84,964.00)	44,964.00	(40,000.00)	-10.7%
9) TOTAL EXPENDITURES			62,123,505.27	25,431,776.96	87,555,282.23	66,358,194.53	25,923,934.02	92,282,128.55	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,679,983.11	(13,019,168.47)	(339,185.36)	14,473,409.33	(13,682,723.63)	790,685.70	-333.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,587,189.00	0.00	1,587,189.00	2,500,000.00	0.00	2,500,000.00	57.5%
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	(12,655,916.86)	12,655,916.86	0.00	(13,218,520.15)	13,218,520.15	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(14,243,105.86)	12,655,916.86	(1,587,189.00)	(15,718,520.15)	13,218,520.15	(2,500,000.00)	57.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,563,122.75)	(363,251.61)	(1,926,374.36)	(1,245,110.82)	(484,203.48)	(1,709,314.30)	-11.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,811,822.08	5,266,981.10	14,078,803.18	7,248,699.33	4,903,729.49	12,152,428.82	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,811,822.08	5,266,981.10	14,078,803.18	7,248,699.33	4,903,729.49	12,152,428.82	-13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,811,822.08	5,266,981.10	14,078,803.18	7,248,699.33	4,903,729.49	12,152,428.82	-13.7%
2) Ending Balance, June 30 (E + F1e)			7,248,699.33	4,903,729.49	12,152,428.82	6,003,588.51	4,439,526.01	10,443,114.52	-14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,903,729.49	4,903,729.49	0.00	4,439,526.01	4,439,526.01	-9.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,789,097.00	0.00	1,789,097.00	450,000.00	0.00	450,000.00	-74.8%
Locally Restricted - Sites	0000	9780	50,732.00		50,732.00				
Textbook Purchases	0000	9780	651,938.00		651,938.00				
Reserved for One Time Expenditures	0000	9780	546,079.00		546,079.00				
Reserved for Supplemental Expenditures	0000	9780	540,348.00		540,348.00				
Locally Restricted - Sites	0000	9780				250,000.00		250,000.00	
Reserved for Supplemental	0000	9780				200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,377,764.00	0.00	4,377,764.00	4,429,603.00	0.00	4,429,603.00	1.2%
Unassigned/Unappropriated Amount		9790	1,071,838.33	0.00	1,071,838.33	1,113,985.51	0.00	1,113,985.51	3.9%

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,469,738.25	4,670,224.71	13,139,962.96				
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	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	225,882.42	787,644.24	1,013,526.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,705,620.67	5,457,868.95	14,163,489.62				
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	1,456,921.34	520,227.15	1,977,148.49				
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	33,912.31	33,912.31				
6) TOTAL, LIABILITIES			1,456,921.34	554,139.46	2,011,060.80				
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)			7,248,699.33	4,903,729.49	12,152,428.82				

			2017-18 Unaudited Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	26,558,725.58	0.00	26,558,725.58	32,560,595.00	0.00	32,560,595.00	22.6%
Education Protection Account State Aid - Current Year		8012	12,218,059.00	0.00	12,218,059.00	11,541,842.00	0.00	11,541,842.00	-5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	198,763.58	0.00	198,763.58	194,959.00	0.00	194,959.00	-1.9%
Timber Yield Tax		8022	8.71	0.00	8.71	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	1,203.50	0.00	1,203.50	1,170.00	0.00	1,170.00	-2.8%
County & District Taxes Secured Roll Taxes		8041	26,666,239.21	0.00	26,666,239.21	26,696,189.00	0.00	26,696,189.00	0.1%
Unsecured Roll Taxes		8042	782,591.01	0.00	782,591.01	802,165.00	0.00	802,165.00	2.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	917,626.29	0.00	917,626.29	875,505.00	0.00	875,505.00	-4.6%
Education Revenue Augmentation Fund (ERAF)		8045	3,787,828.77	0.00	3,787,828.77	3,439,015.00	0.00	3,439,015.00	-9.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	847,700.37	0.00	847,700.37	560,649.00	0.00	560,649.00	-33.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			71,978,746.00	0.00	71,978,746.00	76,672,089.00	0.00	76,672,089.00	6.5%
Subtotal, LCFF Sources									
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)		(1,108,847.00)	(1,108,847.00)		(1,108,847.00)	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	(14,950.00)	0.00	(14,950.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	1,911,853.00	1,911,853.00	0.00	1,902,630.00	1,902,630.00	-0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			70,854,949.00	1,911,853.00	72,766,802.00	75,563,242.00	1,902,630.00	77,465,872.00	6.5%
TOTAL, LCFF SOURCES									
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,256,796.00	1,256,796.00	0.00	1,394,198.00	1,394,198.00	10.9%
Special Education Discretionary Grants		8182	0.00	90,383.00	90,383.00	0.00	89,578.00	89,578.00	-0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		448,024.83	448,024.83		487,452.41	487,452.41	8.8%
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		65,667.23	65,667.23		109,733.00	109,733.00	67.1%
Title III, Part A, Immigrant Education Program	4201	8290		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)	
Title III, Part A, English Learner Program	4203	8290		57,811.13	57,811.13		52,653.00	52,653.00	-8.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		99,184.00	99,184.00		99,184.00	99,184.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	62,082.76	62,082.76	0.00	35,636.00	35,636.00	-42.6%
TOTAL, FEDERAL REVENUE			0.00	2,079,948.95	2,079,948.95	0.00	2,268,434.41	2,268,434.41	9.1%
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	1,587,395.00	0.00	1,587,395.00	3,129,594.00	0.00	3,129,594.00	97.2%
Lottery - Unrestricted and Instructional Materials		8560	1,265,173.99	466,287.07	1,751,461.06	1,200,000.00	300,000.00	1,500,000.00	-14.4%
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		411,166.00	411,166.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,019,485.61	1,019,485.61		1,019,485.00	1,019,485.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		24,676.56	24,676.56		24,700.00	24,700.00	0.1%
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	2,440.00	3,582,182.43	3,584,622.43	2,515.00	4,009,091.03	4,011,606.03	11.9%
TOTAL, OTHER STATE REVENUE			2,855,008.99	5,523,797.67	8,378,806.66	4,332,109.00	5,353,276.03	9,685,385.03	15.6%

			2017-18 Unaudited Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes									
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	599,663.42	599,663.42	0.00	280,635.00	280,635.00	-53.2%
Penalties and Interest from									
Delinquent Non-LCFF		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies									
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	419,574.08	0.00	419,574.08	262,500.00	0.00	262,500.00	-37.4%
Interest		8660	229,380.46	0.00	229,380.46	220,000.00	0.00	220,000.00	-4.1%
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	109,359.99	0.00	109,359.99	90,000.00	0.00	90,000.00	-17.7%
Interagency Services		8677	67,725.53	0.00	67,725.53	117,392.00	0.00	117,392.00	73.3%
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		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(50%) Adjustment									
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	267,490.33	30,442.17	297,932.50	246,360.86	34,436.10	280,796.96	-5.8%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,266,903.28	2,266,903.28		2,401,798.85	2,401,798.85	6.0%
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			1,093,530.39	2,897,008.87	3,990,539.26	936,252.86	2,716,869.95	3,653,122.81	-8.5%
TOTAL, REVENUES			74,803,488.38	12,412,608.49	87,216,096.87	80,831,603.86	12,241,210.39	93,072,814.25	6.7%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,900,855.19	5,510,860.39	31,411,715.58	26,694,778.00	5,511,714.00	32,206,492.00	2.5%
Certificated Pupil Support Salaries		1200	1,928,533.02	554,463.72	2,482,996.74	2,164,389.00	562,236.00	2,726,625.00	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,015,792.15	356,182.85	3,371,975.00	3,073,121.00	360,776.00	3,433,897.00	1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			30,845,180.36	6,421,506.96	37,266,687.32	31,932,288.00	6,434,726.00	38,367,014.00	3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	377,166.63	2,064,739.13	2,441,905.76	388,860.00	2,088,638.00	2,477,498.00	1.5%
Classified Support Salaries		2200	1,821,925.00	365,944.69	2,187,869.69	1,930,712.00	441,504.00	2,372,216.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	347,550.40	108,804.34	456,354.74	346,783.00	102,454.00	449,237.00	-1.6%
Clerical, Technical and Office Salaries		2400	3,466,631.24	130,566.33	3,597,197.57	3,558,000.00	141,742.00	3,699,742.00	2.9%
Other Classified Salaries		2900	860,742.54	444,551.79	1,305,294.33	864,899.00	472,509.00	1,337,408.00	2.5%
TOTAL, CLASSIFIED SALARIES			6,874,015.81	3,114,606.28	9,988,622.09	7,089,254.00	3,246,847.00	10,336,101.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,257,673.29	3,852,677.76	8,110,351.05	5,041,896.45	4,290,417.88	9,332,314.33	15.1%
PERS		3201-3202	1,027,851.98	520,554.66	1,548,406.64	1,213,994.00	631,600.00	1,845,594.00	19.2%
OASDI/Medicare/Alternative		3301-3302	993,721.71	350,685.53	1,344,407.24	981,821.75	351,032.20	1,342,853.95	-0.1%
Health and Welfare Benefits		3401-3402	6,595,009.75	1,946,367.33	8,541,377.08	7,046,111.00	2,147,332.00	9,193,443.00	7.6%
Unemployment Insurance		3501-3502	18,443.86	4,660.10	23,103.96	24,853.75	4,682.00	29,535.75	27.8%
Workers' Compensation		3601-3602	1,001,571.39	252,898.92	1,254,470.31	1,011,494.77	249,365.40	1,260,860.17	0.5%
OPEB, Allocated		3701-3702	31,668.61	0.00	31,668.61	26,782.00	0.00	26,782.00	-15.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	167,538.50	63,090.24	230,628.74	171,369.00	59,889.00	231,258.00	0.3%
TOTAL, EMPLOYEE BENEFITS			14,093,479.09	6,990,934.54	21,084,413.63	15,528,322.72	7,734,318.48	23,262,641.20	10.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	676,789.54	544,542.32	1,221,331.86	1,526,284.00	471,417.50	1,997,701.50	63.6%
Books and Other Reference Materials		4200	14,763.61	0.00	14,763.61	15,150.00	0.00	15,150.00	2.6%
Materials and Supplies		4300	1,324,088.11	528,585.61	1,852,673.72	1,269,319.57	754,154.36	2,023,473.93	9.2%
Noncapitalized Equipment		4400	297,853.14	52,966.73	350,819.87	785,009.11	203,912.39	988,921.50	181.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,313,494.40	1,126,094.66	3,439,589.06	3,595,762.68	1,429,484.25	5,025,246.93	46.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	358,789.42	358,789.42	0.00	425,000.00	425,000.00	18.5%
Travel and Conferences		5200	168,788.32	92,288.35	261,076.67	121,104.00	157,252.52	278,356.52	6.6%
Dues and Memberships		5300	51,160.28	297.50	51,457.78	55,857.00	797.50	56,654.50	10.1%
Insurance		5400 - 5450	568,774.00	0.00	568,774.00	568,774.00	0.00	568,774.00	0.0%
Operations and Housekeeping Services		5500	2,038,040.46	0.00	2,038,040.46	1,917,300.00	0.00	1,917,300.00	-5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	337,120.40	67,103.40	404,223.80	390,570.00	63,750.00	454,320.00	12.4%
Transfers of Direct Costs		5710	(2,083.59)	2,083.59	0.00	(1,500.00)	1,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,737.29)	13,765.22	12,027.93	(4,600.00)	13,200.00	8,600.00	-28.5%
Professional/Consulting Services and Operating Expenditures		5800	3,302,370.33	4,361,543.44	7,663,913.77	3,379,046.13	3,758,094.27	7,137,140.40	-6.9%
Communications		5900	269,783.34	4,693.10	274,476.44	259,500.00	4,000.00	263,500.00	-4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,732,216.25	4,900,564.02	11,632,780.27	6,686,051.13	4,423,594.29	11,109,645.42	-4.5%

			Expenditures by Object						
			2017-18 Unaudited Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,500.00	0.00	5,500.00	50,000.00	0.00	50,000.00	809.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	388,172.80	307,146.50	695,319.30	329,396.00	0.00	329,396.00	-52.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			393,672.80	307,146.50	700,819.30	379,396.00	0.00	379,396.00	-45.9%
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	8,533.00	0.00	8,533.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,532,855.00	2,532,855.00	0.00	2,610,000.00	2,610,000.00	3.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	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	119,885.41	0.00	119,885.41	114,323.00	0.00	114,323.00	-4.6%
Other Debt Service - Principal		7439	825,882.15	0.00	825,882.15	1,117,761.00	0.00	1,117,761.00	35.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			954,300.56	2,532,855.00	3,487,155.56	1,232,084.00	2,610,000.00	3,842,084.00	10.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(38,069.00)	38,069.00	0.00	(44,964.00)	44,964.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(44,785.00)	0.00	(44,785.00)	(40,000.00)	0.00	(40,000.00)	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(82,854.00)	38,069.00	(44,785.00)	(84,964.00)	44,964.00	(40,000.00)	-10.7%
TOTAL EXPENDITURES									
			62,123,505.27	25,431,776.96	87,555,282.23	66,358,194.53	25,923,934.02	92,282,128.55	5.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,500,000.00	0.00	1,500,000.00	500,000.00	0.00	500,000.00	-66.7%
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	87,189.00	0.00	87,189.00	2,000,000.00	0.00	2,000,000.00	2193.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,587,189.00	0.00	1,587,189.00	2,500,000.00	0.00	2,500,000.00	57.5%
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	(12,655,916.86)	12,655,916.86	0.00	(13,218,520.15)	13,218,520.15	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			(12,655,916.86)	12,655,916.86	0.00	(13,218,520.15)	13,218,520.15	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(14,243,105.86)	12,655,916.86	(1,587,189.00)	(15,718,520.15)	13,218,520.15	(2,500,000.00)	57.5%

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)	7,742.34	7,746.92	7,742.05	7,757.80	7,757.80	7,757.80
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,742.34	7,746.92	7,742.05	7,757.80	7,757.80	7,757.80
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	47.76	47.76	47.76	49.00	49.00	49.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	47.76	47.76	47.76	49.00	49.00	49.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,790.10	7,794.68	7,789.81	7,806.80	7,806.80	7,806.80
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 Actuals
2017-18 Unaudited Actuals
Schedule of Capital Assets

07 61721 0000000
Form ASSET

Liberty Union High
Contra Costa County

	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	17,758,869.00		17,758,869.00			17,758,869.00
Work in Progress			0.00	638,317.00		638,317.00
Total capital assets not being depreciated	17,758,869.00	0.00	17,758,869.00	638,317.00	0.00	18,397,186.00
Capital assets being depreciated:						
Land Improvements	19,069,892.00		19,069,892.00			19,069,892.00
Buildings	189,498,126.00		189,498,126.00	877,202.00		190,375,328.00
Equipment	1,919,291.00		1,919,291.00			1,919,291.00
Total capital assets being depreciated	210,487,309.00	0.00	210,487,309.00	877,202.00	0.00	211,364,511.00
Accumulated Depreciation for:						
Land Improvements	(15,156,444.00)		(15,156,444.00)			(15,156,444.00)
Buildings	(58,722,175.00)		(58,722,175.00)			(58,722,175.00)
Equipment	(1,097,655.00)		(1,097,655.00)			(1,097,655.00)
Total accumulated depreciation	(74,976,274.00)	0.00	(74,976,274.00)	0.00	0.00	(74,976,274.00)
Total capital assets being depreciated, net	135,511,035.00	0.00	135,511,035.00	877,202.00	0.00	136,388,237.00
Governmental activity capital assets, net	153,269,904.00	0.00	153,269,904.00	1,515,519.00	0.00	154,785,423.00
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
Capital assets being depreciated:	0.00	0.00	0.00			
Land Improvements			0.00			0.00
Buildings	521,548.00		521,548.00			521,548.00
Equipment	4,330,426.00		4,330,426.00			4,330,426.00
Total capital assets being depreciated	4,851,974.00	0.00	4,851,974.00	0.00	0.00	4,851,974.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(261,595.00)		(261,595.00)			(261,595.00)
Equipment	(2,906,001.00)		(2,906,001.00)			(2,906,001.00)
Total accumulated depreciation	(3,167,596.00)	0.00	(3,167,596.00)	0.00	0.00	(3,167,596.00)
Total capital assets being depreciated, net	1,684,378.00	0.00	1,684,378.00	0.00	0.00	1,684,378.00
Business-type activity capital assets, net	1,684,378.00	0.00	1,684,378.00	0.00	0.00	1,684,378.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AE PERKINS 14893 3555 8290	ABE 14508 3905 8290	ASE/GED 13978 3913 8290	EL CIVICS 14109 3926 8290	EL CIVICS 14109 3926 8290	EL CIVICS 14109 3926 8290 SUPPL	SPED MENTAL HEALTH 14468 3327 8182	SPED LOCAL ASSISTANCE 13379 3310 8181
AWARD								
1. Prior Year Carryover	27,582.00	103,445.00	24,394.00	8,418.00	8,418.00	30,000.00	90,383.00	1,256,796.00
2. a. Current Year Award								
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	27,582.00	103,445.00	24,394.00	8,418.00	8,418.00	30,000.00	90,383.00	1,256,796.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2d, & 3)	27,582.00	103,445.00	24,394.00	8,418.00	8,418.00	30,000.00	90,383.00	1,256,796.00
REVENUES								
5. Unearned Revenue Deferred from Prior Year								
6. Cash Received in Current Year		77,584.00	18,296.00	5,061.00	5,061.00	8,821.00	21,517.00	1,256,796.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	0.00	77,584.00	18,296.00	5,061.00	5,061.00	8,821.00	21,517.00	1,256,796.00
EXPENDITURES								
9. Donor-Authorized Expenditures	27,582.00	103,445.00	24,394.00	8,418.00	8,418.00	25,343.70	90,383.00	1,256,796.00
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	27,582.00	103,445.00	24,394.00	8,418.00	8,418.00	25,343.70	90,383.00	1,256,796.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(27,582.00)	(25,861.00)	(6,098.00)	(3,357.00)	(3,357.00)	(16,522.70)	(68,866.00)	0.00
a. Unearned Revenue								
b. Accounts Payable								
c. Accounts Receivable	27,582.00	25,861.00	6,098.00	3,357.00	3,357.00	16,522.70	68,866.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	4,656.30	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here								
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,582.00	103,445.00	24,394.00	8,418.00	8,418.00	25,343.70	90,383.00	1,256,796.00

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

Liberty Union High
Contra Costa County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE I	PERKINS	TITLE II	TITLE III	TOTAL
	14329	14894	14341	14346	
	3010	3550	4035	420	
	8290	8290	8290	8290	
AWARD					
1. Prior Year Carryover	71,841.41			4,492.59	76,334.00
2. a. Current Year Award	450,134.00	99,184.00	111,925.00	55,660.00	2,257,921.00
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	450,134.00	99,184.00	111,925.00	55,660.00	2,257,921.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	521,975.41	99,184.00	111,925.00	60,152.59	2,334,255.00
REVENUES					
5. Unearned Revenue Deferred from Prior Year	71,841.41			4,492.59	76,334.00
6. Cash Received in Current Year	289,448.00	44,490.37	81,069.00	53,693.00	1,856,775.37
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	361,289.41	44,490.37	81,069.00	58,185.59	1,933,109.37
EXPENDITURES					
9. Donor-Authorized Expenditures	448,024.83	99,184.00	65,667.23	57,811.13	2,207,048.89
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	448,024.83	99,184.00	65,667.23	57,811.13	2,207,048.89
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)	(86,735.42)	(54,693.63)	15,401.77	374.46	(273,939.52)
a. Unearned Revenue			15,401.77	374.46	15,776.23
b. Accounts Payable					0.00
c. Accounts Receivable	86,735.42	54,693.63			289,715.75
14. Unused Grant Award Calculation (line 4 minus line 9)	73,950.58	0.00	46,257.77	2,341.46	127,206.11
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)	448,024.83	99,184.00	65,667.23	57,811.13	2,207,048.89

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

Liberty Union High
Contra Costa County

STATE PROGRAM NAME	SPED MENTAL HEALTH	CA PARTNERSHIP ACADEMY	CTEIG	VOC ED	CA PARTNERSHIP ACADEMY	OUTDOOR WETLANDS	OUTDOOR WETLANDS
RESOURCE CODE	6512	6385	6387	7010	7220	7370	7370
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		PADA GRANT		AG GRANT	TLC GRANT	OWL GRANT	OWL MENTOR
AWARD							
1. Prior Year Carryover		22,439.04			28,538.99		
2. a. Current Year Award	478,588.00	75,150.00	1,019,485.61	7,307.00	74,970.00	16,698.15	7,978.41
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	478,588.00	75,150.00	1,019,485.61	7,307.00	74,970.00	16,698.15	7,978.41
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	478,588.00	97,589.04	1,019,485.61	7,307.00	103,508.99	16,698.15	7,978.41
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	358,941.00	60,014.04	1,019,485.61	7,307.00	66,023.99	12,525.00	6,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	358,941.00	60,014.04	1,019,485.61	7,307.00	66,023.99	12,525.00	6,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	478,588.00	58,685.57	1,019,485.61	7,307.00	49,216.38	16,698.15	7,978.41
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	478,588.00	58,685.57	1,019,485.61	7,307.00	49,216.38	16,698.15	7,978.41
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(119,647.00)	1,328.47	0.00	0.00	16,807.61	(4,173.15)	(1,978.41)
a. Unearned Revenue		1,328.47			16,807.61		
b. Accounts Payable	119,647.00					4,173.15	1,978.41
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	38,903.47	0.00	0.00	54,292.61	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	478,588.00	58,685.57	1,019,485.61	7,307.00	49,216.38	16,698.15	7,978.41

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

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 Form CAT

Liberty Union High
 Contra Costa County

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	50,978.03
2. a. Current Year Award	1,680,177.17
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	1,680,177.17
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	1,731,155.20
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	1,530,296.64
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,530,296.64
EXPENDITURES	
9. Donor-Authorized Expenditures	1,637,959.12
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,637,959.12
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)	(107,662.48)
a. Unearned Revenue	18,136.08
b. Accounts Payable	0.00
c. Accounts Receivable	125,798.56
14. Unused Grant Award Calculation (line 4 minus line 9)	93,196.08
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,637,959.12

Liberty Union High
Contra Costa County

FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL	MAA	TOTAL
FEDERAL CATALOG NUMBER	10013		
RESOURCE CODE	5640	9014	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	14,226.27	69,389.91	83,616.18
2. a. Current Year Award	62,082.76		62,082.76
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	62,082.76	0.00	62,082.76
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	76,309.03	69,389.91	145,698.94
REVENUES			
5. Cash Received in Current Year	62,082.76		62,082.76
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
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			
9. Total Available (sum lines 5, 7c, & 8)	62,082.76	0.00	62,082.76
EXPENDITURES			
10. Donor-Authorized Expenditures	38,680.06	30,911.28	69,591.34
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	38,680.06	30,911.28	69,591.34
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	37,628.97	38,478.63	76,107.60

Liberty Union High
Contra Costa CountySTATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	AE CAL WORKS	AE BLOCK GRANT	AE BLOCK GRANT	AE DATA & ACCT	LOTTERY	RESTRICTED LOTTERY	EPA
RESOURCE CODE	0000	6391	6391	6392	1100	6300	1400
REVENUE OBJECT	8590	8590	8590	8590	8560	8560	8012
LOCAL DESCRIPTION (if any)	CAL WORKS	AEBG	COMM COST	DATA			
AWARD							
1. Prior Year Restricted Ending Balance				2,701.55		422,124.50	
2. a. Current Year Award	18,298.00	906,459.00	214,350.00		1,239,679.09	443,833.19	12,218,059.00
b. Other Adjustments					25,494.90	42,453.88	
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,298.00	906,459.00	214,350.00	0.00	1,265,173.99	486,287.07	12,218,059.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	18,298.00	906,459.00	214,350.00	2,701.55	1,265,173.99	908,411.57	12,218,059.00
REVENUES							
5. Cash Received in Current Year	0.00	906,459.00	214,350.00		1,095,631.49	316,744.57	12,218,059.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	18,298.00	0.00	0.00	0.00	169,542.50	169,542.50	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	18,298.00	0.00	0.00	0.00	169,542.50	169,542.50	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	18,298.00	906,459.00	214,350.00	0.00	1,265,173.99	486,287.07	12,218,059.00
EXPENDITURES							
10. Donor-Authorized Expenditures	17,843.00	906,459.00	214,350.00	2,701.55	1,265,173.99	544,542.32	12,218,059.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	17,843.00	906,459.00	214,350.00	2,701.55	1,265,173.99	544,542.32	12,218,059.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	455.00	0.00	0.00	0.00	0.00	363,869.25	0.00

Liberty Union High
Contra Costa CountySTATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	EDUCATOR EFFECTIVENESS	SPED APPORTIONMENT	SUPP SCHOOL COUNSELING	COLLEGE READINESS	TOTAL
RESOURCE CODE	6264	6500	6230	7338	
REVENUE OBJECT	8590	8793	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	198,623.03			374,459.00	997,908.08
2. a. Current Year Award		2,162,190.00	411,166.00		17,614,034.28
b. Other Adjustments					67,948.78
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,162,190.00	411,166.00	0.00	17,681,983.06
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	198,623.03	2,162,190.00	411,166.00	374,459.00	18,679,891.14
REVENUES					
5. Cash Received in Current Year		2,162,190.00	411,166.00		17,324,600.06
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	357,383.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	357,383.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,162,190.00	411,166.00	0.00	17,681,983.06
EXPENDITURES					
10. Donor-Authorized Expenditures	198,623.03	2,162,190.00	273,981.00	78,480.26	17,882,403.15
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	198,623.03	2,162,190.00	273,981.00	78,480.26	17,882,403.15
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	137,185.00	295,978.74	797,487.99

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	LESHER GRANT 12 8699	SCHOOL INSURANCE FUND 9011 8699	RISK MANAGEMENT 9012 8699	VIRTUAL ENTERPRISE 9013 8699	MICROSOFT SETTLEMENT 9016 8699	ENVIRONMENTAL GRANT 9017 8699	SPED 9018 8699
AWARD							
1. Prior Year Restricted Ending Balance	7,015.27	28,853.59	68,370.42	2,233.86	102,632.45	3,482.15	1,476,416.90
2. a. Current Year Award		13,852.30		5,837.80			
b. Other Adjustments				3,500.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	13,852.30	0.00	9,337.80	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	7,015.27	42,705.89	68,370.42	11,571.66	102,632.45	3,482.15	1,476,416.90
REVENUES							
5. Cash Received in Current Year		13,852.30		9,337.80			
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)	0.00	13,852.30	0.00	9,337.80	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,015.27	1,871.98	329.14	8,881.12	6,521.34	3,360.38	500,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,015.27	1,871.98	329.14	8,881.12	6,521.34	3,360.38	500,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	40,833.91	68,041.28	2,690.54	96,111.11	121.77	976,416.90

Liberty Union High
Contra Costa CountyLOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	VERNON NOBLE LIBRARY	REDEVELOPMENT PASS THRU	TOTAL
AWARD			
1. Prior Year Restricted Ending Balance	58,824.15	2,192,900.89	3,940,729.68
2. a. Current Year Award		599,663.42	619,353.52
b. Other Adjustments			3,500.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	599,663.42	622,853.52
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	58,824.15	2,792,564.31	4,563,583.20
REVENUES			
5. Cash Received in Current Year		599,663.42	622,853.52
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
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	599,663.42	622,853.52
EXPENDITURES			
10. Donor-Authorized Expenditures	5,015.68		532,994.91
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	5,015.68	0.00	532,994.91
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	53,808.47	2,792,564.31	4,030,588.29

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	37,266,687.32	301	268,945.85	303	36,997,741.47	305	355,067.79		307	36,642,673.68	309
2000 - Classified Salaries	9,988,622.09	311	0.00	313	9,988,622.09	315	0.00		317	9,988,622.09	319
3000 - Employee Benefits	21,084,413.63	321	133,170.44	323	20,951,243.19	325	127,940.88		327	20,823,302.31	329
4000 - Books, Supplies Equip Replace. (6500)	3,439,589.06	331	2,247.20	333	3,437,341.86	335	578,146.00		337	2,859,195.86	339
5000 - Services... & 7300 - Indirect Costs	11,587,995.27	341	0.00	343	11,587,995.27	345	2,036,665.14		347	9,551,330.13	349
TOTAL					82,962,943.88	365	TOTAL			79,865,124.07	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			397
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.45%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	60.45%
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).	79,865,124.07
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 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	44,099,500.00		44,099,500.00		2,475,000.00	41,624,500.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	10,907,395.66		10,907,395.66		1,423,170.00	9,484,225.66	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,185,639.00		2,185,639.00		170,962.00	2,014,677.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	6,327,973.00		6,327,973.00	1,251,358.00	0.00	7,579,331.00	
Compensated Absences Payable	327,621.42		327,621.42	8,796.52		336,417.94	
Governmental activities long-term liabilities	63,848,129.08	0.00	63,848,129.08	1,260,154.52	4,069,132.00	61,039,151.60	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,604,119.00	456,196.00	2,060,315.00			2,060,315.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	1,604,119.00	456,196.00	2,060,315.00	0.00	0.00	2,060,315.00	0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	40,883,228.46		40,883,228.46			42,480,842.41
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,773.75		7,773.75			7,790.10
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	7,790.10	0.00	7,790.10	7,806.80	0.00	7,806.80
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,790.10			7,806.80
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)	198,763.58		198,763.58	194,959.00		194,959.00
2. Timber Yield Tax (Object 8022)	8.71		8.71	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,203.50		1,203.50	1,170.00		1,170.00
4. Secured Roll Taxes (Object 8041)	26,666,239.21		26,666,239.21	26,696,189.00		26,696,189.00
5. Unsecured Roll Taxes (Object 8042)	782,591.01		782,591.01	802,165.00		802,165.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	917,626.29		917,626.29	875,505.00		875,505.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,787,828.77		3,787,828.77	3,439,015.00		3,439,015.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,447,363.79		1,447,363.79	841,284.00		841,284.00
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)	33,801,624.86	0.00	33,801,624.86	32,850,287.00	0.00	32,850,287.00
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)	33,801,624.86	0.00	33,801,624.86	32,850,287.00	0.00	32,850,287.00

	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)			1,543,294.87			1,539,292.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates			1,543,294.87			1,539,292.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)						
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	38,776,784.56		38,776,784.56	44,102,437.00		44,102,437.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	38,776,784.56	0.00	38,776,784.56	44,102,437.00	0.00	44,102,437.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	87,216,096.87		87,216,096.87	93,072,814.25		93,072,814.25
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	229,380.46		229,380.46	220,000.00		220,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			40,883,228.46			42,480,842.41
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0021			1.0021
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			42,480,842.41			44,132,373.09
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,801,624.86			32,850,287.00
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)			934,812.00			936,816.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			10,222,512.42			12,821,378.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			10,222,512.42			12,821,378.09
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])			116,089.87			108,211.76
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			33,917,714.73			32,958,498.76
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)			10,106,422.55			12,713,166.33
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			33,917,714.73			
b. State Subventions (Line D8)			10,106,422.55			
c. Less: Excluded Appropriations (Line C23)			1,543,294.87			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			42,480,842.41			

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

925-634-2166 x2030
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) 1,779,150.30
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.

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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) 66,528,904.13

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) 2.67%

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)	2,876,727.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	17,497.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,550.00
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)	239,548.94
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	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,175,323.61
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(466,037.59)
9. Carry-Forward Adjustment (Part IV, Line F)	2,709,286.02
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,526,471.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,472,147.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,528,979.81
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	584,665.81
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)	33,392.34
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)	8,732,321.60
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	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,462,018.07
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)	1,340,210.73
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	82,680,208.14
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

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)	3.84%
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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)	3.28%
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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>3,175,323.61</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>310,752.75</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 (4.78%) 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 (4.78%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.78%) times Part III, Line B18); zero if positive	<u>(466,037.59)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(466,037.59)</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>3.28%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-233,018.80) is applied to the current year calculation and the remainder (\$-233,018.79) is deferred to one or more future years:	<u>3.56%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-155,345.86) is applied to the current year calculation and the remainder (\$-310,691.73) is deferred to one or more future years:	<u>3.65%</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>(466,037.59)</u>

Approved indirect cost rate: 4.78%
Highest rate used in any program: 4.78%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	427,753.83	20,271.00	4.74%
01	3550	95,071.00	4,113.00	4.33%
01	4035	62,671.23	2,996.00	4.78%
01	4203	56,677.13	1,134.00	2.00%
01	6385	56,081.57	2,604.00	4.64%
01	7220	46,971.38	2,245.00	4.78%
01	7338	74,900.26	3,580.00	4.78%
01	7370	23,550.56	1,126.00	4.78%
11	6391	1,079,457.00	41,352.00	3.83%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		422,124.50	422,124.50
2. State Lottery Revenue	8560	1,265,173.99		486,287.07	1,751,461.06
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	(1,265,173.99)	1,265,173.99		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	1,265,173.99	908,411.57	2,173,585.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00	1,265,173.99	544,542.32	1,809,716.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		0.00	1,265,173.99	544,542.32	1,809,716.31
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	363,869.25	363,869.25
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.

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	89,142,471.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,884,634.04
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	700,819.30
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	945,767.56
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,587,189.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	372,694.88
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)				3,606,470.74
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)				82,651,366.45

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)		7,794.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,603.56
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.)	79,289,917.17	10,237.32
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)	79,289,917.17	10,237.32
B. Required effort (Line A.2 times 90%)	71,360,925.45	9,213.59
C. Current year expenditures (Line I.E and Line II.B)	82,651,366.45	10,603.56
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

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

07 61721 0000000
Form PCR

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	50,360,998.87	8,652,102.94	59,013,101.81	2,517,737.90		61,530,839.71
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,821,684.09	300,224.71	2,121,908.80	90,529.22		2,212,438.02
3300	Independent Study Centers	2,065,021.34	184,753.67	2,249,775.01	95,984.51		2,345,759.52
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	1,097,408.11	0.00	1,097,408.11	46,819.87		1,144,227.98
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	14,017,042.25	531,166.79	14,548,209.04	620,685.51		15,168,894.55
6000	Regional Occupational Ctr/Prg (ROC/P)	1,092,739.58	0.00	1,092,739.58	46,620.70		1,139,360.28
Other Goals							
7110	Nonagency - Educational	372,694.88	0.00	372,694.88	15,900.67		388,595.55
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					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					63,241.63	63,241.63
----	Other Outgo					5,074,344.56	5,074,344.56
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	119,554.43		119,554.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(44,785.00)		(44,785.00)
----	Total General Fund and Charter Schools Funds Expenditures	70,827,589.12	9,668,248.11	80,495,837.23	3,509,047.81	5,137,586.19	89,142,471.23

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	37,248,407.80	1,163,915.55	1,207,338.31	7,554,399.11	2,999,888.20	0.00	0.00			187,050.10	0.00	50,360,998.87
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,323,642.24	0.00	0.00	416,141.43	0.00	0.00	0.00			81,900.42	0.00	1,821,684.09
3300	Independent Study Centers	1,451,039.40	0.00	6,447.94	440,977.66	131,090.33	0.00	0.00			35,466.01	0.00	2,065,021.34
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	1,097,408.11	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,097,408.11
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	11,537,878.26	587,476.54	0.00	0.00	1,164,155.09	727,532.36	0.00			0.00	0.00	14,017,042.25
6000	ROC/P	1,092,739.58	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,092,739.58
Other Goals													
7110	Nonagency - Educational	251,591.30	121,103.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	372,694.88
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		54,002,706.69	1,872,495.47	1,213,786.25	8,411,518.20	4,295,133.62	727,532.36	0.00	0.00	0.00	304,416.53	0.00	70,827,589.12

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	8,145,789.11	506,313.83	8,652,102.94
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	300,224.71	0.00	300,224.71
3300	Independent Study Centers	0.00	184,753.67	0.00	184,753.67
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	531,166.79	0.00	531,166.79
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		0.00	9,161,934.28	506,313.83	9,668,248.11

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)	584,665.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	41,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,910,120.01
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	17,497.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,553,832.82
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	70,827,589.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,668,248.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	80,495,837.23
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,462,018.07
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,340,210.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,802,228.80
D. Total Direct Charged and Allocated Costs (B3 + C5)		83,298,066.03
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.27%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			63,241.63		63,241.63
Other Outgo (Objects 1000-7999)				5,074,344.56	5,074,344.56
Total Other Costs	0.00	0.00	63,241.63	5,074,344.56	5,137,586.19

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/leamoeexempwrksht.xls>

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

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	14,017,042.25		
b. Less: Expenditures paid from federal sources	1,385,859.06		
c. Expenditures paid from state and local sources	12,631,183.19	12,131,318.45	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		12,131,318.45	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,631,183.19	12,131,318.45	499,864.74

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	14,017,042.25		
b. Less: Expenditures paid from federal sources	1,385,859.06		
c. Expenditures paid from state and local sources	12,631,183.19	12,131,318.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,131,318.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,631,183.19	12,131,318.45	499,864.74
d. Special education unduplicated pupil count	1,090	1,097	
e. Per capita state and local expenditures (A2c/A2d)	11,588.24	11,058.63	529.61

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 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	10,141,144.43	9,079,986.57	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		9,079,986.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,141,144.43	9,079,986.57	1,061,157.86

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	10,141,144.43	9,079,986.57	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		9,079,986.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,141,144.43	9,079,986.57	1,061,157.86
b. Special education unduplicated pupil count	1,090	1,097	
c. Per capita local expenditures (B2a/B2b)	9,303.80	8,277.11	1,026.69

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Liz Robbins
Contact Name

CBO
Title

925-634-2166 x2030
Telephone Number

robbinsl@Luhdsd.net
E-mail Address

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		
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)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	0.00	

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

Liberty Union High
Contra Costa County

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
	UNDULICATED PUPIL COUNT									1,090
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,296,397.76	3,339,735.49		4,636,133.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,070,705.88	1,313,600.50		2,384,306.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,196,669.76	2,172,965.48		3,369,635.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	29,564.16	60,429.20		89,993.36
5000-5999	Services and Other Operating Expenditures	727,532.36	0.00	0.00	0.00	0.00	1,016,491.83	1,792,949.83		3,536,974.02
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	727,532.36	0.00	0.00	0.00	0.00	4,609,829.39	8,679,680.50	0.00	14,017,042.25
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
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	727,532.36	0.00	0.00	0.00	0.00	4,609,829.39	8,679,680.50	0.00	14,017,042.25
	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	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,209.69		1,209.69
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,009,613.52	1,203,123.64		2,212,737.16
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	1,009,613.52	1,204,333.33	0.00	2,213,946.85
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,009,613.52	1,204,333.33	0.00	2,213,946.85
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									828,087.79
										1,385,859.06

* 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/subseqyrtrckwrkshnt.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:

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

SELPA: (??)

SECTION 2

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant 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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (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)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	14,619,974.27		
b. Less: Expenditures paid from federal sources	1,503,260.27		
c. Expenditures paid from state and local sources	13,116,714.00	12,631,183.19	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		12,631,183.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,116,714.00	12,631,183.19	485,530.81

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

	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	14,619,974.27		
b. Less: Expenditures paid from federal sources	1,503,260		
c. Expenditures paid from state and local sources	13,116,714.00	12,631,183.19	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		12,631,183.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,116,714.00	12,631,183.19	
d. Special education unduplicated pupil count	1090	1090	
e. Per capita state and local expenditures (A2c/A2d)	12,033.68	11,588.24	445.44

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 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	10,542,150.15	10,141,144.43	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		10,141,144.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,542,150.15	10,141,144.43	401,005.72

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

	Budget FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	10,542,150.15	10,141,144.43	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		10,141,144.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,542,150.15	10,141,144.43	401,005.72
b. Special education unduplicated pupil count	1,090	1,090	
c. Per capita local expenditures (B2a/B2b)	9,671.70	9,303.80	367.90

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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California Dept of Education
SACS Financial Reporting Software - 2018.2.0
File: semb (Rev 06/09/2017)

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

Liberty Union High
Contra Costa County

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	0.00	0.00	0.00	0.00	0.00	1,296,397.76	3,339,735.49		4,636,133.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,070,705.88	1,313,600.50		2,384,306.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,196,669.76	2,172,965.48		3,369,635.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	29,564.16	59,219.51		88,783.67
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,878.31	589,826.19		1,324,236.86
6000-6999	Capital Outlay	727,532.36	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	727,532.36	0.00	0.00	0.00	0.00	3,600,215.87	7,475,347.17	0.00	11,803,095.40
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
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	727,532.36	0.00	0.00	0.00	0.00	3,600,215.87	7,475,347.17	0.00	11,803,095.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									828,087.79
	TOTAL COSTS									12,631,183.19
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	727,532.36	0.00	0.00	0.00	0.00	0.00	30,911.28		758,443.64
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	727,532.36	0.00	0.00	0.00	0.00	0.00	30,911.28	0.00	758,443.64
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
	TOTAL BEFORE OBJECT 8980	727,532.36	0.00	0.00	0.00	0.00	0.00	30,911.28	0.00	758,443.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									828,087.79
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)									8,554,613.00
	TOTAL COSTS									10,141,144.43

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

Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 Budget by LEA (LB-B)Liberty Union High
Contra Costa County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										1,090
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,320,035.00	3,427,814.00		4,747,849.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,154,359.00	1,335,835.00		2,490,194.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,408,238.00	2,385,218.00		3,793,456.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	30,761.00	72,100.00		102,861.00
5000-5999	Services and Other Operating Expenditures	750,000.00	0.00	0.00	0.00	0.00	1,192,922.00	1,542,692.27		3,485,614.27
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	5,106,315.00	8,763,659.27	0.00	14,619,974.27
	Total Direct Costs	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	750,000.00	0.00	0.00	0.00	0.00	5,106,315.00	8,763,659.27	0.00	14,619,974.27
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,320,035.00	3,427,814.00		4,747,849.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,154,359.00	1,335,835.00		2,490,194.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,408,238.00	2,385,218.00		3,793,456.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	30,761.00	58,100.00		88,861.00
5000-5999	Services and Other Operating Expenditures	750,000.00	0.00	0.00	0.00	0.00	7,413.00	285,905.00		1,043,318.00
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	3,920,806.00	7,492,872.00	0.00	12,163,678.00
	Total Direct Costs	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	750,000.00	0.00	0.00	0.00	0.00	3,920,806.00	7,492,872.00	0.00	12,163,678.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									
										953,036.00
										13,116,714.00

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

Liberty Union High
Contra Costa County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	750,000.00	0.00	0.00	0.00	0.00	0.00	40,003.00		790,003.00
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	750,000.00	0.00	0.00	0.00	0.00	0.00	40,003.00	0.00	790,003.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	750,000.00	0.00	0.00	0.00	0.00	0.00	40,003.00	0.00	790,003.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
TOTAL COSTS										
										953,036.00
										8,799,111.15
										10,542,150.15

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

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	189,182.70	163,712.00	-13.5%
3) Other State Revenue		8300-8599	1,204,907.26	1,088,664.00	-9.6%
4) Other Local Revenue		8600-8799	295,224.37	356,913.00	20.9%
5) TOTAL, REVENUES			1,689,314.33	1,609,289.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	536,459.75	568,424.00	6.0%
2) Classified Salaries		2000-2999	333,783.29	327,102.00	-2.0%
3) Employee Benefits		3000-3999	345,240.49	378,107.78	9.5%
4) Books and Supplies		4000-4999	91,192.55	124,542.22	36.6%
5) Services and Other Operating Expenditures		5000-5999	155,341.99	161,012.00	3.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	44,785.00	40,000.00	-10.7%
9) TOTAL, EXPENDITURES			1,506,803.07	1,599,188.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			182,511.26	10,101.00	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			182,511.26	10,101.00	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,071.09	599,582.35	43.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,071.09	599,582.35	43.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,071.09	599,582.35	43.8%
			599,582.35	609,683.35	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	599,582.35	609,683.35	1.7%
Reserved for Adult Ed	0000	9780	599,582.35		
Reserved for Adult Ed	0000	9780		609,683.35	
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	431,089.90		
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		
		9150	0.00		
2) Investments					
		9200	191,328.71		
3) Accounts Receivable					
		9290	0.00		
4) Due from Grantor Government					
		9310	0.00		
5) Due from Other Funds					
		9320	0.00		
6) Stores					
		9330	0.00		
7) Prepaid Expenditures					
		9340	0.00		
8) Other Current Assets					
9) TOTAL, ASSETS			622,418.61		
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	22,836.26		
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			22,836.26		
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)			599,582.35		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	27,582.00	27,455.00	-0.5%
All Other Federal Revenue	All Other	8290	161,600.70	136,257.00	-15.7%
TOTAL, FEDERAL REVENUE			189,182.70	163,712.00	-13.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,120,809.00	1,001,959.00	-10.6%
All Other State Revenue	All Other	8590	84,098.26	86,705.00	3.1%
TOTAL, OTHER STATE REVENUE			1,204,907.26	1,088,664.00	-9.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,541.62	3,600.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	83,144.24	92,000.00	10.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	200,112.26	249,313.00	24.6%
Tuition		8710	6,426.25	12,000.00	86.7%
TOTAL, OTHER LOCAL REVENUE			295,224.37	356,913.00	20.9%
TOTAL, REVENUES			1,689,314.33	1,609,289.00	-4.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	377,457.73	408,633.00	8.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,002.02	159,791.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			536,459.75	568,424.00	6.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	107,986.93	104,234.00	-3.5%
Classified Support Salaries		2200	56,659.01	60,390.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,563.39	128,914.00	-6.3%
Other Classified Salaries		2900	31,573.96	33,564.00	6.3%
TOTAL, CLASSIFIED SALARIES			333,783.29	327,102.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	111,663.64	134,804.56	20.7%
PERS		3201-3202	48,767.08	57,011.00	16.9%
OASDI/Medicare/Alternative		3301-3302	34,637.86	32,591.27	-5.9%
Health and Welfare Benefits		3401-3402	126,674.62	129,464.00	2.2%
Unemployment Insurance		3501-3502	428.97	448.73	4.6%
Workers' Compensation		3601-3602	23,068.32	23,788.22	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			345,240.49	378,107.78	9.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,338.73	5,000.00	-65.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,528.37	92,250.22	52.4%
Noncapitalized Equipment		4400	16,325.45	27,292.00	67.2%
TOTAL, BOOKS AND SUPPLIES			91,192.55	124,542.22	36.6%

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	17,355.98	7,625.00	-56.1%
Dues and Memberships		5300	430.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,230.88	49,200.00	-12.5%
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	5,640.94	6,000.00	6.4%
Professional/Consulting Services and Operating Expenditures		5800	64,228.34	80,202.00	24.9%
Communications		5900	11,455.85	17,985.00	57.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,341.99	161,012.00	3.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	44,785.00	40,000.00	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			44,785.00	40,000.00	-10.7%
TOTAL, EXPENDITURES			1,506,803.07	1,599,188.00	6.1%

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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	786,165.85	627,600.00	-20.2%
3) Other State Revenue		8300-8599	56,976.76	49,000.00	-14.0%
4) Other Local Revenue		8600-8799	691,754.32	568,400.00	-17.8%
5) TOTAL, REVENUES			1,534,896.93	1,245,000.00	-18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	567,711.17	583,513.00	2.8%
3) Employee Benefits		3000-3999	246,540.39	275,471.00	11.7%
4) Books and Supplies		4000-4999	491,131.60	571,000.00	16.3%
5) Services and Other Operating Expenditures		5000-5999	34,827.57	70,088.00	101.2%
6) Capital Outlay		6000-6999	(5,010.00)	25,000.00	-599.0%
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			1,335,200.73	1,525,072.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,696.20	(280,072.00)	-240.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199,696.20	(280,072.00)	-240.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	442,150.91	641,847.11	45.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			442,150.91	641,847.11	45.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			442,150.91	641,847.11	45.2%
2) Ending Balance, June 30 (E + F1e)			641,847.11	361,775.11	-43.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,879.00	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	636,968.11	361,775.11	-43.2%
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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	491,829.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,438.00		
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	147,112.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,879.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			648,258.64		
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	6,411.53		
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			6,411.53		
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)			641,847.11		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	786,165.85	627,600.00	-20.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			786,165.85	627,600.00	-20.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	56,976.76	49,000.00	-14.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			56,976.76	49,000.00	-14.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	685,792.24	567,493.00	-17.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,962.08	907.00	-84.8%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			691,754.32	568,400.00	-17.8%
TOTAL, REVENUES			1,534,896.93	1,245,000.00	-18.9%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	346,255.87	373,467.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	221,455.30	210,046.00	-5.2%
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			567,711.17	583,513.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,464.67	69,612.00	21.1%
OASDI/Medicare/Alternative		3301-3302	43,290.76	42,732.00	-1.3%
Health and Welfare Benefits		3401-3402	119,812.59	139,174.00	16.2%
Unemployment Insurance		3501-3502	283.07	276.00	-2.5%
Workers' Compensation		3601-3602	15,051.74	14,808.00	-1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,637.56	8,869.00	-16.6%
TOTAL, EMPLOYEE BENEFITS			246,540.39	275,471.00	11.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,388.09	9,000.00	548.4%
Noncapitalized Equipment		4400	2,872.60	2,000.00	-30.4%
Food		4700	486,870.91	560,000.00	15.0%
TOTAL, BOOKS AND SUPPLIES			491,131.60	571,000.00	16.3%

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	1,058.08	3,438.00	224.9%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,926.17	12,100.00	74.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	309.37	6,000.00	1839.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	200.00	New
Professional/Consulting Services and Operating Expenditures		5800	26,383.95	48,000.00	81.9%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,827.57	70,088.00	101.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	(5,010.00)	25,000.00	-599.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(5,010.00)	25,000.00	-599.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,335,200.73	1,525,072.00	14.2%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			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	636,968.11	361,775.11
Total, Restricted Balance		636,968.11	361,775.11

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	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	236,336.60	3,000.00	-98.7%
5) TOTAL, REVENUES			1,345,183.60	1,111,847.00	-17.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	334,663.15	453,560.00	35.5%
6) Capital Outlay		6000-6999	1,180,285.27	777,562.00	-34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,514,948.42	1,231,122.00	-18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,764.82)	(119,275.00)	-29.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,764.82)	(119,275.00)	-29.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	783,776.22	614,011.40	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			783,776.22	614,011.40	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			783,776.22	614,011.40	-21.7%
2) Ending Balance, June 30 (E + F1e)			614,011.40	494,736.40	-19.4%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	614,011.40	494,736.40	-19.4%
Reserved for Deferred Maintenance	0000	9780	614,011.40		
Reserved for Deferred Maintenance	0000	9780		494,736.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	884,608.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			884,608.20		
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	270,596.80		
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			270,596.80		
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)			614,011.40		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

07 61721 0000000
Form 14

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,108,847.00	1,108,847.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	9,820.60	3,000.00	-69.5%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue		8699	226,516.00	0.00	-100.0%
All Other Local Revenue		8799	0.00	0.00	0.0%
All Other Transfers In from All Others			236,336.60	3,000.00	-98.7%
TOTAL, OTHER LOCAL REVENUE			1,345,183.60	1,111,847.00	-17.3%
TOTAL, REVENUES					

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

07 61721 0000000
Form 14

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	334,663.15	453,560.00	35.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			334,663.15	453,560.00	35.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,180,285.27	777,562.00	-34.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,180,285.27	777,562.00	-34.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,514,948.42	1,231,122.00	-18.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			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	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	1,500,000.00	1,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	0.0%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,000.00	1,500,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,500,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,500,000.00	3,000,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,500,000.00	3,000,000.00	100.0%
Reserved for Technology Purchases	0000	9780	1,500,000.00		
Reserved for Technology	0000	9780		3,000,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,500,000.00		
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		
		9150	0.00		
2) Investments					
		9200	0.00		
3) Accounts Receivable					
		9290	0.00		
4) Due from Grantor Government					
		9310	0.00		
5) Due from Other Funds					
		9320	0.00		
6) Stores					
		9330	0.00		
7) Prepaid Expenditures					
		9340	0.00		
8) Other Current Assets					
9) TOTAL, ASSETS			1,500,000.00		
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			
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)			1,500,000.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	1,500,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	879,539.63	0.00	-100.0%
5) TOTAL, REVENUES			879,539.63	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	127,010.87	57,000,000.00	44778.0%
6) Capital Outlay		6000-6999	1,304,002.86	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			1,431,013.73	57,000,000.00	3883.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(551,474.10)	(57,000,000.00)	10235.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	60,000,000.00	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			60,000,000.00	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)			59,448,525.90	(57,000,000.00)	-195.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	59,448,525.90	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	59,448,525.90	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	59,448,525.90	New
2) Ending Balance, June 30 (E + F1e)			59,448,525.90	2,448,525.90	-95.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	59,448,525.90	2,448,525.90	-95.9%
Reserved for Measure U - Building Fund	0000	9780	59,448,525.90		
Reserved for Measure U - Building Fund	0000	9780		2,448,525.90	
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	19,819,952.41		
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	40,000,000.00		
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			59,819,952.41		
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	371,426.51		
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			371,426.51		
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)			59,448,525.90		

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	879,539.63	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			879,539.63	0.00	-100.0%
TOTAL, REVENUES			879,539.63	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%
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	127,010.87	57,000,000.00	44778.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,010.87	57,000,000.00	44778.0%
CAPITAL OUTLAY					
Land		6100	19,684.47	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,284,318.39	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			1,304,002.86	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					
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			1,431,013.73	57,000,000.00	3883.2%

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

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	60,000,000.00	0.00	-100.0%
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			60,000,000.00	0.00	-100.0%
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)			60,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,178,934.93	1,675,000.00	-23.1%
5) TOTAL, REVENUES			2,178,934.93	1,675,000.00	-23.1%
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	500,000.00	New
5) Services and Other Operating Expenditures		5000-5999	193,932.66	320,216.00	65.1%
6) Capital Outlay		6000-6999	0.00	4,414,438.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	370,345.84	385,346.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			564,278.50	5,620,000.00	896.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,614,656.43	(3,945,000.00)	-344.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,614,656.43	(3,945,000.00)	-344.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,574,324.78	8,188,981.21	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,574,324.78	8,188,981.21	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,574,324.78	8,188,981.21	24.6%
2) Ending Balance, June 30 (E + F1e)			8,188,981.21	4,243,981.21	-48.2%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,188,981.21	4,243,981.21	-48.2%
Reserved for Capital Facilities	0000	9780	8,188,981.21		
Reserved for Capital Facilities	0000	9780		4,243,981.21	
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	8,196,831.21		
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		
		9150	0.00		
2) Investments					
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			8,196,831.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,850.00		
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			7,850.00		
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)			8,188,981.21		

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	106,899.05	75,000.00	-29.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,072,035.88	1,600,000.00	-22.8%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,178,934.93	1,675,000.00	-23.1%
TOTAL, REVENUES			2,178,934.93	1,675,000.00	-23.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	500,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	500,000.00	New

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	168,012.00	178,687.00	6.4%
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	25,920.66	141,529.00	446.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,932.66	320,216.00	65.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,914,438.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	500,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	4,414,438.00	New
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	77,592.97	91,985.00	18.5%
Other Debt Service - Principal		7439	292,752.87	293,361.00	0.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			370,345.84	385,346.00	4.1%
TOTAL, EXPENDITURES			564,278.50	5,620,000.00	896.0%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,850.76	0.00	-100.0%
5) TOTAL, REVENUES			5,850.76	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	460,090.34	173,774.00	-62.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			460,090.34	173,774.00	-62.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,239.58)	(173,774.00)	-61.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,239.58)	(173,774.00)	-61.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,864.19	178,624.61	-71.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,864.19	178,624.61	-71.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,864.19	178,624.61	-71.8%
2) Ending Balance, June 30 (E + F1e)			178,624.61	4,850.61	-97.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	178,624.61	4,850.61	-97.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	178,624.61		
a) in County Treasury					
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		
		9150	0.00		
2) Investments					
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			178,624.61		
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)			178,624.61		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

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	5,850.76	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			5,850.76	0.00	-100.0%
TOTAL, REVENUES			5,850.76	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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	294,338.29	173,774.00	-41.0%
Other Debt Service - Principal		7439	165,752.05	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			460,090.34	173,774.00	-62.2%
TOTAL, EXPENDITURES			460,090.34	173,774.00	-62.2%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
7710	State School Facilities Projects	178,624.61	4,850.61
Total, Restricted Balance		178,624.61	4,850.61

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,960.51	0.00	-100.0%
5) TOTAL, REVENUES			6,960.51	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,682.96	0.00	-100.0%
6) Capital Outlay		6000-6999	682,701.36	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			691,384.32	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(684,423.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87,189.00	1,000,000.00	1046.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			87,189.00	1,000,000.00	1046.9%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(597,234.81)	1,000,000.00	-267.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	598,422.39	1,187.58	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,422.39	1,187.58	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,422.39	1,187.58	-99.8%
2) Ending Balance, June 30 (E + F1e)			1,187.58	1,001,187.58	84204.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,187.58	1,001,187.58	84204.9%
Reserved for Capital Projects	0000	9780	1,187.58		
Reserved for Capital Projects	0000	9780		1,001,187.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	67,071.65		
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			67,071.65		
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	65,884.07		
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			65,884.07		
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)			1,187.58		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,960.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,960.51	0.00	-100.0%
TOTAL, REVENUES			6,960.51	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	8,682.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,682.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	682,701.36	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			682,701.36	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			691,384.32	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	87,189.00	1,000,000.00	1046.9%
(a) TOTAL, INTERFUND TRANSFERS IN			87,189.00	1,000,000.00	1046.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			87,189.00	1,000,000.00	1046.9%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	58,902.52	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,718,203.10	0.00	-100.0%
5) TOTAL, REVENUES			8,777,105.62	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	5,368,056.26	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,368,056.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,409,049.36	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,772,719.20	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			2,772,719.20	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,181,768.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,548,434.21	9,730,202.77	174.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,548,434.21	9,730,202.77	174.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,548,434.21	9,730,202.77	174.2%
			9,730,202.77	9,730,202.77	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,730,202.77	9,730,202.77	0.0%
Reserved for Bond and Interest Redemption	0000	9780	9,730,202.77		
Reserved for Bond Interest and Redemption	0000	9780		9,730,202.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,730,202.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,730,202.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,730,202.77		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	58,657.83	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	244.69	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			58,902.52	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,361,481.64	0.00	-100.0%
Unsecured Roll		8612	87,846.70	0.00	-100.0%
Prior Years' Taxes		8613	(1,855.31)	0.00	-100.0%
Supplemental Taxes		8614	186,126.88	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	84,603.19	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			8,718,203.10	0.00	-100.0%
TOTAL, REVENUES			8,777,105.62	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	2,475,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	2,893,056.26	0.00	-100.0%
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)			5,368,056.26	0.00	-100.0%
TOTAL, EXPENDITURES			5,368,056.26	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,772,719.20	0.00	-100.0%
(c) TOTAL, SOURCES			2,772,719.20	0.00	-100.0%
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)					
			2,772,719.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,126,462.00	3,169,143.00	1.4%
5) TOTAL, REVENUES			3,126,462.00	3,169,143.00	1.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,598,162.53	1,636,074.00	2.4%
3) Employee Benefits		3000-3999	919,415.48	871,237.00	-5.2%
4) Books and Supplies		4000-4999	528,318.44	389,330.00	-26.3%
5) Services and Other Operating Expenses		5000-5999	254,356.49	272,502.00	7.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,300,252.94	3,169,143.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,790.94)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(173,790.94)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	173,790.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,790.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			173,790.94	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	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	(20,831.40)		
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		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	186,913.96		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	521,548.00		
e) Accumulated Depreciation - Buildings		9435	(261,595.00)		
f) Equipment		9440	4,330,158.19		
g) Accumulated Depreciation - Equipment		9445	(2,906,001.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,850,192.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	847,641.00		
2) TOTAL, DEFERRED OUTFLOWS			847,641.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	168,298.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	2,462,719.94		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,631,018.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	66,815.00		
2) TOTAL, DEFERRED INFLOWS			66,815.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(371.67)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	195,777.07	40,017.00	-79.6%
Other Local Revenue					
All Other Local Revenue		8699	2,931,056.60	3,129,126.00	6.8%
TOTAL, OTHER LOCAL REVENUE			3,126,462.00	3,169,143.00	1.4%
TOTAL, REVENUES			3,126,462.00	3,169,143.00	1.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,236,317.55	1,252,241.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	188,310.82	189,242.00	0.5%
Clerical, Technical and Office Salaries		2400	173,534.16	194,591.00	12.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,598,162.53	1,636,074.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	377,110.27	266,695.00	-29.3%
OASDI/Medicare/Alternative		3301-3302	120,959.01	112,651.00	-6.9%
Health and Welfare Benefits		3401-3402	314,811.36	376,679.00	19.7%
Unemployment Insurance		3501-3502	790.60	738.00	-6.7%
Workers' Compensation		3601-3602	84,668.16	92,161.00	8.8%
OPEB, Allocated		3701-3702	1,879.40	3,000.00	59.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,196.68	19,313.00	0.6%
TOTAL, EMPLOYEE BENEFITS			919,415.48	871,237.00	-5.2%
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	370,748.98	379,330.00	2.3%
Noncapitalized Equipment		4400	157,569.46	10,000.00	-93.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			528,318.44	389,330.00	-26.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,065.51	3,720.00	-53.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	189,361.00	189,361.00	0.0%
Operations and Housekeeping Services		5500	9,675.92	11,200.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,853.81	6,096.00	-38.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,668.87)	(14,800.00)	-16.2%
Professional/Consulting Services and Operating Expenditures		5800	47,303.09	67,425.00	42.5%
Communications		5900	7,766.03	9,500.00	22.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			254,356.49	272,502.00	7.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,300,252.94	3,169,143.00	-4.0%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,516.17	4,246.00	-34.8%
5) TOTAL, REVENUES			6,516.17	4,246.00	-34.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	19,100.00	15,779.05	-17.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,100.00	15,779.05	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,583.83)	(11,533.05)	-8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(12,583.83)	(11,533.05)	-8.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,461.61	69,877.78	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,461.61	69,877.78	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			82,461.61	69,877.78	-15.3%
2) Ending Net Position, June 30 (E + F1e)			69,877.78	58,344.73	-16.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	69,877.78	58,344.73	-16.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,877.78		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			69,877.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			69,877.78		

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,066.17	246.00	-76.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,450.00	4,000.00	-26.6%
TOTAL, OTHER LOCAL REVENUE			6,516.17	4,246.00	-34.8%
TOTAL, REVENUES			6,516.17	4,246.00	-34.8%

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	19,100.00	15,779.05	-17.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,100.00	15,779.05	-17.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			19,100.00	15,779.05	-17.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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 + c - d + e)			0.00	0.00	0.0%

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Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Liberty Union High

Contra Costa 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-6500-0-5001-0000-8590	6500	8590	4,168.48
Explanation: This is money reimbursed from state funds for low incidence equipment.			

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	6400	-5,010.00
Explanation: This is due to a rebate check received for equipment purchased in prior year.			
63	0000	8660	-371.67
Explanation: This is due to negative interest applied to fund.			

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

ACCOUNT	AMOUNT
FD - RS - PY - GO - FN - OB	
63-0000-0-0000-0000-9430	521,548.00
63-0000-0-0000-0000-9435	-261,595.00
63-0000-0-0000-0000-9440	4,330,158.19
63-0000-0-0000-0000-9445	-2,906,001.00

Explanation: This will be addressed with Auditor once the books are closed.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-6500-0-5001-0000-8590 6500 8590 4,168.48
 Explanation: This is money reimbursed from state funds for low incidence equipment.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	6400	-5,010.00

Explanation: This is due to a rebate check received for equipment purchased in prior year.

63	0000	8660	-371.67
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Explanation: This is due to negative interest applied to fund.

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

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

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

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

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

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

ACCOUNT	AMOUNT
FD - RS -PY- GO - FN - OB	
63-0000-0-0000-0000-9430	521,548.00
63-0000-0-0000-0000-9435	-261,595.00
63-0000-0-0000-0000-9440	4,330,158.19
63-0000-0-0000-0000-9445	-2,906,001.00

Explanation: This will be addressed with Auditor once the books are closed.

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

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

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

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

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

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

approved indirect cost rate.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

Checks Completed.

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Unaudited Actuals
2018-19 Budget
Technical Review Checks

Liberty Union High

Contra Costa 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.

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Unaudited Actuals
2018-19 Budget
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.