

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 04, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

For School District:

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Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.00%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$486,553,281.74
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$486,553,281.74
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	3.30%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	730,129,168.27	0.00	730,129,168.27	738,061,857.00	0.00	738,061,857.00	1.1%
2) Federal Revenue		8100-8299	3,135,397.00	47,761,456.79	50,896,853.79	0.00	60,130,793.00	60,130,793.00	18.1%
3) Other State Revenue		8300-8599	27,797,428.53	130,019,046.30	157,816,474.83	14,077,493.00	94,401,134.00	108,478,627.00	-31.3%
4) Other Local Revenue		8600-8799	26,305,366.04	4,382,166.98	30,687,533.02	14,808,804.00	5,887,905.00	20,696,709.00	-32.6%
5) TOTAL, REVENUES			787,367,359.84	182,162,670.07	969,530,029.91	766,948,154.00	160,419,832.00	927,367,986.00	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	313,600,531.68	83,433,155.02	397,033,686.70	308,171,524.00	84,702,076.00	392,873,600.00	-1.0%
2) Classified Salaries		2000-2999	91,688,460.18	26,623,075.41	118,311,535.59	92,426,795.00	30,793,514.00	123,220,309.00	4.1%
3) Employee Benefits		3000-3999	162,505,837.51	113,877,484.77	276,383,322.28	168,715,763.00	87,986,399.00	256,702,162.00	-7.1%
4) Books and Supplies		4000-4999	13,118,508.97	8,232,247.01	21,350,755.98	18,043,834.00	28,585,115.00	46,628,949.00	118.4%
5) Services and Other Operating Expenditures		5000-5999	44,592,790.20	58,592,078.35	103,184,868.55	46,168,755.00	65,328,063.00	111,496,818.00	8.1%
6) Capital Outlay		6000-6999	6,571,255.44	1,180,373.78	7,751,629.22	1,206,320.00	562,668.00	1,768,988.00	-77.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	58,031.00	315,191.76	373,222.76	65,000.00	474,352.00	539,352.00	44.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,983,069.74)	7,694,143.12	(1,288,926.62)	(8,310,096.00)	7,179,445.00	(1,130,651.00)	-12.3%
9) TOTAL, EXPENDITURES			623,152,345.24	299,947,749.22	923,100,094.46	626,487,895.00	305,611,632.00	932,099,527.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			164,215,014.60	(117,785,079.15)	46,429,935.45	140,460,259.00	(145,191,800.00)	(4,731,541.00)	-110.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,180,411.00	0.00	9,180,411.00	7,144,560.00	0.00	7,144,560.00	-22.2%
b) Transfers Out		7600-7629	6,458,425.00	0.00	6,458,425.00	5,000,000.00	0.00	5,000,000.00	-22.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(125,651,268.52)	125,651,268.52	0.00	(132,527,126.00)	132,527,126.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(122,929,282.52)	125,651,268.52	2,721,986.00	(130,382,566.00)	132,527,126.00	2,144,560.00	-21.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,285,732.08	7,866,189.37	49,151,921.45	10,077,693.00	(12,664,674.00)	(2,586,981.00)	-105.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	187,942,906.96	31,309,036.45	219,251,943.41	229,764,386.24	39,175,225.82	268,939,612.06	22.7%
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)									
			187,942,906.96	31,309,036.45	219,251,943.41	229,764,386.24	39,175,225.82	268,939,612.06	22.7%
d) Other Restatements									
		9795	535,747.20	0.00	535,747.20	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			188,478,654.16	31,309,036.45	219,787,690.61	229,764,386.24	39,175,225.82	268,939,612.06	22.4%
2) Ending Balance, June 30 (E + F1e)									
			229,764,386.24	39,175,225.82	268,939,612.06	239,842,079.24	26,510,551.82	266,352,631.06	-1.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	394,850.00	0.00	394,850.00	394,850.00	0.00	394,850.00	0.0%
		9712	807,910.94	0.00	807,910.94	1,100,000.00	0.00	1,100,000.00	36.2%
		9713	418,374.84	0.00	418,374.84	300,000.00	0.00	300,000.00	-28.3%
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	39,175,225.82	39,175,225.82	0.00	26,510,551.82	26,510,551.82	-32.3%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	70,800,000.00	0.00	70,800,000.00	58,100,000.00	0.00	58,100,000.00	-17.9%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	18,591,171.00	0.00	18,591,171.00	18,741,991.00	0.00	18,741,991.00	0.8%
Unassigned/Unappropriated Amount									
		9790	138,752,079.46	0.00	138,752,079.46	161,205,238.24	0.00	161,205,238.24	16.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	260,124,692.72	36,094,096.17	296,218,788.89				
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	394,850.00	0.00	394,850.00				
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	5,776,925.65	303,908.40	6,080,834.05				
4) Due from Grantor Government		9290	1,489,250.60	23,684,022.71	25,173,273.31				
5) Due from Other Funds		9310	9,449,686.30	1,268.69	9,450,954.99				
6) Stores		9320	807,910.94	0.00	807,910.94				
7) Prepaid Expenditures		9330	418,374.84	0.00	418,374.84				
8) Other Current Assets		9340	36,234.80	0.00	36,234.80				
9) TOTAL, ASSETS			278,497,925.85	60,083,295.97	338,581,221.82				
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	48,581,246.15	15,721,503.01	64,302,749.16				
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	152,293.46	5,186,567.14	5,338,860.60				
6) TOTAL, LIABILITIES			48,733,539.61	20,908,070.15	69,641,609.76				
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)			229,764,386.24	39,175,225.82	268,939,612.06				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
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LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	451,595,151.00	0.00	451,595,151.00	493,934,121.00	0.00	493,934,121.00	9.4%
Education Protection Account State Aid - Current Year		8012	114,535,216.00	0.00	114,535,216.00	107,240,031.00	0.00	107,240,031.00	-6.4%
State Aid - Prior Years		8019	(236,539.15)	0.00	(236,539.15)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	457,808.70	0.00	457,808.70	442,428.00	0.00	442,428.00	-3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,245,575.69	0.00	1,245,575.69	1,714,759.00	0.00	1,714,759.00	37.7%
County & District Taxes Secured Roll Taxes		8041	82,297,624.47	0.00	82,297,624.47	92,685,565.00	0.00	92,685,565.00	12.6%
Unsecured Roll Taxes		8042	1,522,556.25	0.00	1,522,556.25	2,534,736.00	0.00	2,534,736.00	66.5%
Prior Years' Taxes		8043	3,551,870.90	0.00	3,551,870.90	5,657,073.00	0.00	5,657,073.00	59.3%
Supplemental Taxes		8044	3,570,345.94	0.00	3,570,345.94	3,777,947.00	0.00	3,777,947.00	5.8%
Education Revenue Augmentation Fund (ERAF)		8045	45,548,316.20	0.00	45,548,316.20	2,743,209.00	0.00	2,743,209.00	-94.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,624,805.99	0.00	26,624,805.99	27,670,602.00	0.00	27,670,602.00	3.9%
Penalties and Interest from Delinquent Taxes		8048	67,054.07	0.00	67,054.07	177,270.00	0.00	177,270.00	164.4%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	50,490.42	0.00	50,490.42	66,943.00	0.00	66,943.00	32.6%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(25,245.21)	0.00	(25,245.21)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			730,805,031.27	0.00	730,805,031.27	738,644,684.00	0.00	738,644,684.00	1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(675,863.00)	0.00	(675,863.00)	(582,827.00)	0.00	(582,827.00)	-13.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			730,129,168.27	0.00	730,129,168.27	738,061,857.00	0.00	738,061,857.00	1.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,458,997.21	13,458,997.21	0.00	13,447,786.00	13,447,786.00	-0.1%
Special Education Discretionary Grants		8182	0.00	1,425,281.00	1,425,281.00	0.00	1,425,259.00	1,425,259.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	370,245.46	370,245.46	0.00	308,453.00	308,453.00	-16.7%
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		21,059,279.33	21,059,279.33		31,991,352.00	31,991,352.00	51.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,599,201.96	3,599,201.96		5,284,762.00	5,284,762.00	46.8%
Title III, Part A, Immigrant Student Program	4201	8290		89,779.14	89,779.14		75,018.00	75,018.00	-16.4%

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Title III, Part A, English Learner Program	4203	8290		2,015,759.90	2,015,759.90		1,989,819.00	1,989,819.00	-1.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		2,330,908.31	2,330,908.31		2,437,271.00	2,437,271.00	4.6%
Career and Technical Education	3500-3599	8290		727,149.24	727,149.24		693,475.00	693,475.00	-4.6%
All Other Federal Revenue	All Other	8290	3,135,397.00	2,684,855.24	5,820,252.24	0.00	2,477,598.00	2,477,598.00	-57.4%
TOTAL, FEDERAL REVENUE			3,135,397.00	47,761,456.79	50,896,853.79	0.00	60,130,793.00	60,130,793.00	18.1%
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		39,222,922.00	39,222,922.00		40,500,000.00	40,500,000.00	3.3%
Prior Years	6500	8319		1,202,818.00	1,202,818.00		0.00	0.00	-100.0%
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	15,941,824.00	0.00	15,941,824.00	2,700,000.00	0.00	2,700,000.00	-83.1%
Lottery - Unrestricted and Instructional Materials		8560	11,535,458.53	4,589,387.77	16,124,846.30	11,076,324.00	3,887,716.00	14,964,040.00	-7.2%
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		9,695,346.82	9,695,346.82		9,838,524.00	9,838,524.00	1.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

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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		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		6,416,355.10	6,416,355.10		2,223,387.00	2,223,387.00	-65.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		875,000.00	875,000.00		750,000.00	750,000.00	-14.3%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	320,146.00	68,017,216.61	68,337,362.61	301,169.00	37,201,507.00	37,502,676.00	-45.1%
TOTAL, OTHER STATE REVENUE			27,797,428.53	130,019,046.30	157,816,474.83	14,077,493.00	94,401,134.00	108,478,627.00	-31.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	9,648.10	0.00	9,648.10	25,000.00	0.00	25,000.00	159.1%
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	1,036,899.66	124,679.10	1,161,578.76	1,138,518.00	125,000.00	1,263,518.00	8.8%
Interest		8660	5,274,123.39	42,899.61	5,317,023.00	4,000,000.00	20,000.00	4,020,000.00	-24.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	25,245.21	0.00	25,245.21	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	19,959,449.68	4,214,588.27	24,174,037.95	9,645,286.00	5,742,905.00	15,388,191.00	-36.3%
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		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,305,366.04	4,382,166.98	30,687,533.02	14,808,804.00	5,887,905.00	20,696,709.00	-32.6%
TOTAL, REVENUES			787,367,359.84	182,162,670.07	969,530,029.91	766,948,154.00	160,419,832.00	927,367,986.00	-4.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	258,424,671.77	63,582,678.07	322,007,349.84	255,037,241.00	64,575,706.00	319,612,947.00	-0.7%
Certificated Pupil Support Salaries		1200	20,784,873.22	7,964,022.04	28,748,895.26	20,166,769.00	8,316,360.00	28,483,129.00	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	23,830,022.77	5,176,502.52	29,006,525.29	22,738,768.00	5,078,915.00	27,817,683.00	-4.1%
Other Certificated Salaries		1900	10,560,963.92	6,709,952.39	17,270,916.31	10,228,746.00	6,731,095.00	16,959,841.00	-1.8%
TOTAL, CERTIFICATED SALARIES			313,600,531.68	83,433,155.02	397,033,686.70	308,171,524.00	84,702,076.00	392,873,600.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	18,121,666.79	8,674,707.23	26,796,374.02	18,566,070.00	10,950,383.00	29,516,453.00	10.2%
Classified Support Salaries		2200	27,400,152.30	10,397,586.51	37,797,738.81	28,002,777.00	11,494,315.00	39,497,092.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	20,343,225.32	4,428,418.70	24,771,644.02	20,639,908.00	4,691,864.00	25,331,772.00	2.3%
Clerical, Technical and Office Salaries		2400	20,167,454.42	2,050,629.17	22,218,083.59	19,682,027.00	2,755,284.00	22,437,311.00	1.0%
Other Classified Salaries		2900	5,655,961.35	1,071,733.80	6,727,695.15	5,536,013.00	901,668.00	6,437,681.00	-4.3%
TOTAL, CLASSIFIED SALARIES			91,688,460.18	26,623,075.41	118,311,535.59	92,426,795.00	30,793,514.00	123,220,309.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	50,380,878.47	73,436,516.73	123,817,395.20	50,562,958.00	46,113,351.00	96,676,309.00	-21.9%
PERS		3201-3202	11,876,521.66	5,826,757.41	17,703,279.07	14,933,446.00	7,442,241.00	22,375,687.00	26.4%
OASDI/Medicare/Alternative		3301-3302	9,994,932.74	3,614,591.94	13,609,524.68	11,629,195.00	3,704,106.00	15,333,301.00	12.7%
Health and Welfare Benefits		3401-3402	73,080,389.14	25,680,623.58	98,761,012.72	74,785,229.00	25,539,362.00	100,324,591.00	1.6%
Unemployment Insurance		3501-3502	202,722.97	54,882.23	257,605.20	198,937.00	55,169.00	254,106.00	-1.4%
Workers' Compensation		3601-3602	8,125,627.01	2,211,227.41	10,336,854.42	7,926,273.00	2,189,799.00	10,116,072.00	-2.1%
OPEB, Allocated		3701-3702	769,131.60	209,450.86	978,582.46	400,416.00	161,233.00	561,649.00	-42.6%
OPEB, Active Employees		3751-3752	8,075,633.92	2,843,434.61	10,919,068.53	8,279,309.00	2,781,138.00	11,060,447.00	1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			162,505,837.51	113,877,484.77	276,383,322.28	168,715,763.00	87,986,399.00	256,702,162.00	-7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	511,029.81	262,155.46	773,185.27	238,476.00	7,012,200.00	7,250,676.00	837.8%
Books and Other Reference Materials		4200	110,832.15	85,059.39	195,891.54	62,875.00	49,324.00	112,199.00	-42.7%
Materials and Supplies		4300	10,547,019.23	5,844,689.74	16,391,708.97	15,346,234.00	19,933,313.00	35,279,547.00	115.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,915,649.12	1,920,168.30	3,835,817.42	2,396,249.00	1,466,316.00	3,862,565.00	0.7%
Food		4700	33,978.66	120,174.12	154,152.78	0.00	123,962.00	123,962.00	-19.6%
TOTAL, BOOKS AND SUPPLIES			13,118,508.97	8,232,247.01	21,350,755.98	18,043,834.00	28,585,115.00	46,628,949.00	118.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	11,827,050.42	11,827,050.42	200,000.00	13,604,680.00	13,804,680.00	16.7%
Travel and Conferences		5200	938,605.87	814,263.21	1,752,869.08	650,249.00	463,979.00	1,114,228.00	-36.4%
Dues and Memberships		5300	130,762.70	11,199.00	141,961.70	115,900.00	7,950.00	123,850.00	-12.8%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,645,474.90	80,736.79	10,726,211.69	10,751,905.00	82,850.00	10,834,755.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,514,905.41	8,282,135.07	13,797,040.48	4,870,067.00	12,241,495.00	17,111,562.00	24.0%
Transfers of Direct Costs		5710	145,556.74	(145,556.74)	0.00	219,578.00	(219,578.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(436,516.76)	(226,427.50)	(662,944.26)	(386,700.00)	(148,000.00)	(534,700.00)	-19.3%
Professional/Consulting Services and Operating Expenditures		5800	24,364,634.16	37,865,917.05	62,230,551.21	26,232,419.00	39,212,218.00	65,444,637.00	5.2%
Communications		5900	3,289,367.18	82,761.05	3,372,128.23	3,515,337.00	82,469.00	3,597,806.00	6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,592,790.20	58,592,078.35	103,184,868.55	46,168,755.00	65,328,063.00	111,496,818.00	8.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	290.00	54,156.47	54,446.47	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,493,334.00	359,827.50	5,853,161.50	0.00	0.00	0.00	-100.0%
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	424,715.69	766,389.81	1,191,105.50	35,000.00	262,668.00	297,668.00	-75.0%
Equipment Replacement		6500	652,915.75	0.00	652,915.75	1,171,320.00	300,000.00	1,471,320.00	125.3%
TOTAL, CAPITAL OUTLAY			6,571,255.44	1,180,373.78	7,751,629.22	1,206,320.00	562,668.00	1,768,988.00	-77.2%
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	11,707.00	0.00	11,707.00	15,000.00	0.00	15,000.00	28.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	46,324.00	315,191.76	361,515.76	50,000.00	474,352.00	524,352.00	45.0%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			58,031.00	315,191.76	373,222.76	65,000.00	474,352.00	539,352.00	44.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,694,143.12)	7,694,143.12	0.00	(7,179,445.00)	7,179,445.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,288,926.62)	0.00	(1,288,926.62)	(1,130,651.00)	0.00	(1,130,651.00)	-12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,983,069.74)	7,694,143.12	(1,288,926.62)	(8,310,096.00)	7,179,445.00	(1,130,651.00)	-12.3%
TOTAL, EXPENDITURES			623,152,345.24	299,947,749.22	923,100,094.46	626,487,895.00	305,611,632.00	932,099,527.00	1.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	9,180,411.00	0.00	9,180,411.00	7,144,560.00	0.00	7,144,560.00	-22.2%
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			9,180,411.00	0.00	9,180,411.00	7,144,560.00	0.00	7,144,560.00	-22.2%
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	2,458,425.00	0.00	2,458,425.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,000,000.00	0.00	4,000,000.00	5,000,000.00	0.00	5,000,000.00	25.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,458,425.00	0.00	6,458,425.00	5,000,000.00	0.00	5,000,000.00	-22.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(125,651,268.52)	125,651,268.52	0.00	(132,527,126.00)	132,527,126.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(125,651,268.52)	125,651,268.52	0.00	(132,527,126.00)	132,527,126.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(122,929,282.52)	125,651,268.52	2,721,986.00	(130,382,566.00)	132,527,126.00	2,144,560.00	-21.2%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	1,710,008.38	1,096,085.38
6230	California Clean Energy Jobs Act	10,454,283.82	954,283.82
6300	Lottery: Instructional Materials	17,255,742.86	13,213,898.86
7311	Classified School Employee Professional Development Block Grant	527,519.00	527,519.00
7510	Low-Performing Students Block Grant	2,465,269.56	110,695.56
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	4,796,510.68	9,510,141.68
9010	Other Restricted Local	1,965,891.52	1,097,927.52
Total, Restricted Balance		<u>39,175,225.82</u>	<u>26,510,551.82</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	219,183.88	204,550.00	-6.7%
3) Other State Revenue		8300-8599	1,345,274.00	1,317,147.00	-2.1%
4) Other Local Revenue		8600-8799	269,717.60	105,500.00	-60.9%
5) TOTAL, REVENUES			1,834,175.48	1,627,197.00	-11.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	983,447.02	784,282.00	-20.3%
2) Classified Salaries		2000-2999	294,718.33	235,017.00	-20.3%
3) Employee Benefits		3000-3999	664,540.88	521,069.00	-21.6%
4) Books and Supplies		4000-4999	24,826.71	22,162.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	96,177.86	154,927.00	61.1%
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	51,347.89	46,993.00	-8.5%
9) TOTAL, EXPENDITURES			2,115,058.69	1,764,450.00	-16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(280,883.21)	(137,253.00)	-51.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(280,883.21)	(137,253.00)	-51.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	538,694.91	257,811.70	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			538,694.91	257,811.70	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			538,694.91	257,811.70	-52.1%
2) Ending Balance, June 30 (E + F1e)			257,811.70	120,558.70	-53.2%
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			257,811.70	120,558.70	-53.2%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,068.44		
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	21,680.98		
4) Due from Grantor Government		9290	256,728.88		
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			287,478.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	29,666.60		
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			29,666.60		
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)			257,811.70		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	219,183.88	204,550.00	-6.7%
TOTAL, FEDERAL REVENUE			219,183.88	204,550.00	-6.7%
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 Program	6391	8590	1,184,234.00	1,225,210.00	3.5%
All Other State Revenue	All Other	8590	161,040.00	91,937.00	-42.9%
TOTAL, OTHER STATE REVENUE			1,345,274.00	1,317,147.00	-2.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	6,115.77	2,000.00	-67.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	263,601.83	103,500.00	-60.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			269,717.60	105,500.00	-60.9%
TOTAL, REVENUES			1,834,175.48	1,627,197.00	-11.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	802,823.64	633,209.00	-21.1%
Certificated Pupil Support Salaries		1200	51,369.23	25,000.00	-51.3%
Certificated Supervisors' and Administrators' Salaries		1300	129,254.15	126,073.00	-2.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			983,447.02	784,282.00	-20.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,566.57	21,246.00	-41.9%
Classified Support Salaries		2200	70,216.77	46,185.00	-34.2%
Classified Supervisors' and Administrators' Salaries		2300	74,103.66	61,725.00	-16.7%
Clerical, Technical and Office Salaries		2400	104,119.49	105,861.00	1.7%
Other Classified Salaries		2900	9,711.84	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			294,718.33	235,017.00	-20.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	306,246.57	207,815.00	-32.1%
PERS		3201-3202	45,684.47	39,088.00	-14.4%
OASDI/Medicare/Alternative		3301-3302	35,478.83	28,727.00	-19.0%
Health and Welfare Benefits		3401-3402	223,923.13	203,085.00	-9.3%
Unemployment Insurance		3501-3502	638.92	489.00	-23.5%
Workers' Compensation		3601-3602	25,563.23	19,536.00	-23.6%
OPEB, Allocated		3701-3702	2,420.28	1,041.00	-57.0%
OPEB, Active Employees		3751-3752	24,585.45	21,288.00	-13.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			664,540.88	521,069.00	-21.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,089.87	1,487.00	-75.6%
Materials and Supplies		4300	18,736.84	20,675.00	10.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,826.71	22,162.00	-10.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,167.67	4,000.00	26.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,693.24	12,000.00	-42.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,488.86	82,012.00	681.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,939.66	1,600.00	-67.6%
Professional/Consulting Services and Operating Expenditures		5800	56,240.31	55,315.00	-1.6%
Communications		5900	648.12	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			96,177.86	154,927.00	61.1%
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	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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	51,347.89	46,993.00	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,347.89	46,993.00	-8.5%
TOTAL, EXPENDITURES			2,115,058.69	1,764,450.00	-16.6%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6391	Adult Education Program	257,811.70	120,558.70
Total, Restricted Balance		<u>257,811.70</u>	<u>120,558.70</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,012,019.52	26,192,827.00	-3.0%
3) Other State Revenue		8300-8599	11,995,440.68	10,703,487.00	-10.8%
4) Other Local Revenue		8600-8799	2,296,500.52	1,616,943.00	-29.6%
5) TOTAL, REVENUES			41,303,960.72	38,513,257.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	13,769,064.61	15,388,551.00	11.8%
2) Classified Salaries		2000-2999	7,144,244.97	5,831,673.00	-18.4%
3) Employee Benefits		3000-3999	12,761,396.48	12,666,736.00	-0.7%
4) Books and Supplies		4000-4999	3,438,247.87	2,005,122.00	-41.7%
5) Services and Other Operating Expenditures		5000-5999	1,679,699.23	1,557,538.00	-7.3%
6) Capital Outlay		6000-6999	356,639.86	50,759.00	-85.8%
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	1,233,959.43	1,078,933.00	-12.6%
9) TOTAL, EXPENDITURES			40,383,252.45	38,579,312.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			920,708.27	(66,055.00)	-107.2%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			920,708.27	(66,055.00)	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,419,945.75	2,340,654.02	64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,419,945.75	2,340,654.02	64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,419,945.75	2,340,654.02	64.8%
2) Ending Balance, June 30 (E + F1e)			2,340,654.02	2,274,599.02	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,340,654.02	2,274,599.02	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	764,465.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,263.11		
4) Due from Grantor Government		9290	6,338,634.50		
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			7,121,363.20		
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	2,598,705.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	182,004.08		
6) TOTAL, LIABILITIES			4,780,709.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,340,654.02		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	790,218.02	845,000.00	6.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,221,801.50	25,347,827.00	-3.3%
TOTAL, FEDERAL REVENUE			27,012,019.52	26,192,827.00	-3.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	50,816.98	56,000.00	10.2%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	9,958,077.70	9,627,528.00	-3.3%
All Other State Revenue	All Other	8590	1,986,546.00	1,019,959.00	-48.7%
TOTAL, OTHER STATE REVENUE			11,995,440.68	10,703,487.00	-10.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	60,309.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	428,155.50	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,361,597.25	1,402,242.00	3.0%
Other Local Revenue					
All Other Local Revenue		8699	446,437.95	214,701.00	-51.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,296,500.52	1,616,943.00	-29.6%
TOTAL, REVENUES			41,303,960.72	38,513,257.00	-6.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	11,846,028.81	12,926,491.00	9.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,421,615.74	1,778,131.00	25.1%
Other Certificated Salaries		1900	501,420.06	683,929.00	36.4%
TOTAL, CERTIFICATED SALARIES			13,769,064.61	15,388,551.00	11.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,734,874.91	3,001,069.00	-19.6%
Classified Support Salaries		2200	2,187,735.39	1,815,628.00	-17.0%
Classified Supervisors' and Administrators' Salaries		2300	326,331.04	174,720.00	-46.5%
Clerical, Technical and Office Salaries		2400	895,303.63	840,256.00	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,144,244.97	5,831,673.00	-18.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,097,364.45	3,970,876.00	-3.1%
PERS		3201-3202	1,098,067.15	975,296.00	-11.2%
OASDI/Medicare/Alternative		3301-3302	683,448.29	600,522.00	-12.1%
Health and Welfare Benefits		3401-3402	5,722,769.93	6,012,666.00	5.1%
Unemployment Insurance		3501-3502	10,463.10	10,125.00	-3.2%
Workers' Compensation		3601-3602	422,476.09	405,132.00	-4.1%
OPEB, Allocated		3701-3702	40,031.64	20,260.00	-49.4%
OPEB, Active Employees		3751-3752	686,775.83	671,859.00	-2.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,761,396.48	12,666,736.00	-0.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,730.66	9,000.00	-42.8%
Materials and Supplies		4300	1,852,627.38	1,718,122.00	-7.3%
Noncapitalized Equipment		4400	283,812.72	24,000.00	-91.5%
Food		4700	1,286,077.11	254,000.00	-80.3%
TOTAL, BOOKS AND SUPPLIES			3,438,247.87	2,005,122.00	-41.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	115,151.18	70,825.00	-38.5%
Dues and Memberships		5300	8,488.00	11,315.00	33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	144,603.26	181,000.00	25.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	702,056.17	108,800.00	-84.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	218,602.75	195,600.00	-10.5%
Professional/Consulting Services and Operating Expenditures		5800	393,329.23	877,678.00	123.1%
Communications		5900	97,468.64	112,320.00	15.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,679,699.23	1,557,538.00	-7.3%
CAPITAL OUTLAY					
Land		6100	304,265.42	50,759.00	-83.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,745.40	0.00	-100.0%
Equipment		6400	15,629.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			356,639.86	50,759.00	-85.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,233,959.43	1,078,933.00	-12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,233,959.43	1,078,933.00	-12.6%
TOTAL, EXPENDITURES			40,383,252.45	38,579,312.00	-4.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 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%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	315,626.86	218,626.86
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	152,753.07	186,753.07
6130	Child Development: Center-Based Reserve Account	1,396,099.24	1,396,099.24
9010	Other Restricted Local	476,174.85	473,119.85
Total, Restricted Balance		<u>2,340,654.02</u>	<u>2,274,599.02</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,932,661.25	29,379,932.00	1.5%
3) Other State Revenue		8300-8599	1,810,644.84	1,806,940.00	-0.2%
4) Other Local Revenue		8600-8799	4,886,591.63	4,909,392.00	0.5%
5) TOTAL, REVENUES			35,629,897.72	36,096,264.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,927,839.87	14,340,970.00	3.0%
3) Employee Benefits		3000-3999	7,740,243.71	7,974,537.00	3.0%
4) Books and Supplies		4000-4999	12,167,023.49	12,672,622.00	4.2%
5) Services and Other Operating Expenditures		5000-5999	1,051,234.49	1,131,275.00	7.6%
6) Capital Outlay		6000-6999	57,438.05	345,500.00	501.5%
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	3,619.30	4,725.00	30.6%
9) TOTAL, EXPENDITURES			34,947,398.91	36,469,629.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			682,498.81	(373,365.00)	-154.7%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			682,498.81	(373,365.00)	-154.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,511,527.31	3,194,026.12	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,511,527.31	3,194,026.12	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,511,527.31	3,194,026.12	27.2%
2) Ending Balance, June 30 (E + F1e)			3,194,026.12	2,820,661.12	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	990.00	0.00	-100.0%
Stores		9712	763,741.52	0.00	-100.0%
Prepaid Items		9713	29,607.93	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,399,686.67	2,820,661.12	17.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,589,731.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,963,362.93		
c) in Revolving Cash Account		9130	990.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	85.75		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	70,150.36		
4) Due from Grantor Government		9290	4,994,718.96		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	763,741.52		
7) Prepaid Expenditures		9330	29,607.93		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,412,388.85		
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	826,646.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,391,716.59		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,218,362.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,194,026.12		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,308,966.37	26,634,196.00	1.2%
Donated Food Commodities		8221	2,573,015.88	2,740,668.00	6.5%
All Other Federal Revenue		8290	50,679.00	5,068.00	-90.0%
TOTAL, FEDERAL REVENUE			28,932,661.25	29,379,932.00	1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,810,644.84	1,806,940.00	-0.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,810,644.84	1,806,940.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	7,180.83	4,612.00	-35.8%
Food Service Sales		8634	4,791,365.38	4,832,780.00	0.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,753.30	25,000.00	-25.9%
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	54,292.12	47,000.00	-13.4%
TOTAL, OTHER LOCAL REVENUE			4,886,591.63	4,909,392.00	0.5%
TOTAL, REVENUES			35,629,897.72	36,096,264.00	1.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,488,632.26	7,886,905.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	5,155,650.71	5,140,922.00	-0.3%
Clerical, Technical and Office Salaries		2400	1,135,525.57	1,158,533.00	2.0%
Other Classified Salaries		2900	148,031.33	154,610.00	4.4%
TOTAL, CLASSIFIED SALARIES			13,927,839.87	14,340,970.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,036,549.58	2,348,243.00	15.3%
OASDI/Medicare/Alternative		3301-3302	1,024,966.39	1,061,467.00	3.6%
Health and Welfare Benefits		3401-3402	3,883,269.34	3,797,560.00	-2.2%
Unemployment Insurance		3501-3502	6,888.38	6,697.00	-2.8%
Workers' Compensation		3601-3602	280,644.80	263,491.00	-6.1%
OPEB, Allocated		3701-3702	26,629.02	25,959.00	-2.5%
OPEB, Active Employees		3751-3752	481,296.20	471,120.00	-2.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,740,243.71	7,974,537.00	3.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,233,969.07	1,271,148.00	3.0%
Noncapitalized Equipment		4400	82,168.60	87,068.00	6.0%
Food		4700	10,850,885.82	11,314,406.00	4.3%
TOTAL, BOOKS AND SUPPLIES			12,167,023.49	12,672,622.00	4.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,225.12	19,875.00	50.3%
Dues and Memberships		5300	614.00	1,300.00	111.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	341,098.65	358,000.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,057.03	113,000.00	34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	209,683.12	246,500.00	17.6%
Professional/Consulting Services and Operating Expenditures		5800	370,093.38	359,000.00	-3.0%
Communications		5900	32,463.19	33,600.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,051,234.49	1,131,275.00	7.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	47,177.08	0.00	-100.0%
Equipment Replacement		6500	10,260.97	345,500.00	3267.1%
TOTAL, CAPITAL OUTLAY			57,438.05	345,500.00	501.5%
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	3,619.30	4,725.00	30.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,619.30	4,725.00	30.6%
TOTAL, EXPENDITURES			34,947,398.91	36,469,629.00	4.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	2,358,169.72	2,775,192.17
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-C	34,462.85	36,450.85
5330	Child Nutrition: Summer Food Service Program Operations	7,054.10	8,325.10
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	0.00	693.00
Total, Restricted Balance		<u>2,399,686.67</u>	<u>2,820,661.12</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	957,096.07	900,000.00	-6.0%
5) TOTAL, REVENUES			957,096.07	900,000.00	-6.0%
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)			957,096.07	900,000.00	-6.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,458,425.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,458,425.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,415,521.07	900,000.00	-73.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,571,876.07	48,987,397.14	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,571,876.07	48,987,397.14	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,571,876.07	48,987,397.14	7.5%
2) Ending Balance, June 30 (E + F1e)			48,987,397.14	49,887,397.14	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	48,987,397.14	49,887,397.14	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,732,178.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	255,218.45		
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			48,987,397.14		
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)			48,987,397.14		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	957,096.07	900,000.00	-6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			957,096.07	900,000.00	-6.0%
TOTAL, REVENUES			957,096.07	900,000.00	-6.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,458,425.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,458,425.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			2,458,425.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,645,241.11	3,000,000.00	-46.9%
5) TOTAL, REVENUES			5,645,241.11	3,000,000.00	-46.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,719,721.66	2,016,070.00	17.2%
3) Employee Benefits		3000-3999	841,030.88	1,036,654.00	23.3%
4) Books and Supplies		4000-4999	1,982,603.63	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,257,434.19	0.00	-100.0%
6) Capital Outlay		6000-6999	251,243,126.55	225,838,854.00	-10.1%
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			266,043,916.91	228,891,578.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(260,398,675.80)	(225,891,578.00)	-13.3%
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	449,999,983.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	449,999,983.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(260,398,675.80)	224,108,405.00	-186.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,131,530.71	82,164,134.91	-75.8%
b) Audit Adjustments		9793	3,431,280.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			342,562,810.71	82,164,134.91	-76.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			342,562,810.71	82,164,134.91	-76.0%
2) Ending Balance, June 30 (E + F1e)			82,164,134.91	306,272,539.91	272.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	100,096.87	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	82,064,038.04	306,272,539.91	273.2%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	147,259,659.67		
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	981,130.74		
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	100,096.87		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			148,340,887.28		
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	66,176,752.37		
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			66,176,752.37		
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)			82,164,134.91		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	5,645,184.11	3,000,000.00	-46.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,645,241.11	3,000,000.00	-46.9%
TOTAL, REVENUES			5,645,241.11	3,000,000.00	-46.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,796.13	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,287,372.39	1,588,448.00	23.4%
Clerical, Technical and Office Salaries		2400	426,553.14	427,622.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,719,721.66	2,016,070.00	17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	305,050.77	417,329.00	36.8%
OASDI/Medicare/Alternative		3301-3302	127,735.70	151,777.00	18.8%
Health and Welfare Benefits		3401-3402	333,522.29	383,436.00	15.0%
Unemployment Insurance		3501-3502	859.44	996.00	15.9%
Workers' Compensation		3601-3602	34,692.58	39,682.00	14.4%
OPEB, Allocated		3701-3702	3,285.99	1,987.00	-39.5%
OPEB, Active Employees		3751-3752	35,884.11	41,447.00	15.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			841,030.88	1,036,654.00	23.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	403,873.23	0.00	-100.0%
Noncapitalized Equipment		4400	1,578,730.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,982,603.63	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,242.00	0.00	-100.0%
Insurance		5400-5450	4,405,430.00	0.00	-100.0%
Operations and Housekeeping Services		5500	(106,910.72)	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,600.29	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	107,283.22	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	5,777,785.90	0.00	-100.0%
Communications		5900	3.50	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,257,434.19	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	8,277,445.96	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	242,827,056.43	225,838,854.00	-7.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	138,624.16	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			251,243,126.55	225,838,854.00	-10.1%
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			266,043,916.91	228,891,578.00	-14.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	449,999,983.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	449,999,983.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	449,999,983.00	New

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	82,064,038.04	306,272,539.91
Total, Restricted Balance		<u>82,064,038.04</u>	<u>306,272,539.91</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,738,735.39	2,960,000.00	-20.8%
5) TOTAL, REVENUES			3,738,735.39	2,960,000.00	-20.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	174,139.27	161,500.00	-7.3%
6) Capital Outlay		6000-6999	4,010,583.00	2,788,500.00	-30.5%
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			4,184,722.27	2,950,000.00	-29.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(445,986.88)	10,000.00	-102.2%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(445,986.88)	10,000.00	-102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,637,725.48	3,191,738.60	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,637,725.48	3,191,738.60	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,637,725.48	3,191,738.60	-12.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,191,738.60	3,201,738.60	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,517,070.13		
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	24,140.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,541,210.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	349,472.06		
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			349,472.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,191,738.60		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	71,736.18	60,000.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,666,999.21	2,900,000.00	-20.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,738,735.39	2,960,000.00	-20.8%
TOTAL, REVENUES			3,738,735.39	2,960,000.00	-20.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	111,796.67	90,000.00	-19.5%
Professional/Consulting Services and Operating Expenditures		5800	62,342.60	71,500.00	14.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			174,139.27	161,500.00	-7.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,010,583.00	2,788,500.00	-30.5%
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			4,010,583.00	2,788,500.00	-30.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,184,722.27	2,950,000.00	-29.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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 Disposal of Capital Assets		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%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	3,191,738.60	3,201,738.60
Total, Restricted Balance		<u>3,191,738.60</u>	<u>3,201,738.60</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,981,732.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	78,731.98	0.00	-100.0%
5) TOTAL, REVENUES			16,060,463.98	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	16,060,593.06	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			16,060,593.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	129.08	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			129.08	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			129.08	0.00	-100.0%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,242.34		
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	23,757.66		
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			50,000.00		
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	50,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			50,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	15,981,732.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,981,732.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	78,731.98	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			78,731.98	0.00	-100.0%
TOTAL, REVENUES			16,060,463.98	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	16,060,593.06	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			16,060,593.06	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			16,060,593.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,908,968.91	3,790,000.00	-65.3%
5) TOTAL, REVENUES			10,908,968.91	3,790,000.00	-65.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,326.25	0.00	-100.0%
3) Employee Benefits		3000-3999	1,286.38	0.00	-100.0%
4) Books and Supplies		4000-4999	(41,976.82)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	38,178.61	500,000.00	1209.6%
6) Capital Outlay		6000-6999	(270,135.12)	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			(270,320.70)	500,000.00	-285.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,179,289.61	3,290,000.00	-70.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,180,411.00	7,144,560.00	-22.2%
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			(9,180,411.00)	(7,144,560.00)	-22.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,998,878.61	(3,854,560.00)	-292.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,322,849.88	19,321,728.49	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,322,849.88	19,321,728.49	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,322,849.88	19,321,728.49	11.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,321,728.49	15,467,168.49	-19.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,195,832.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	125,921.26		
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			19,321,753.78		
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	25.29		
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			25.29		
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)			19,321,728.49		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	8,127,588.47	3,600,000.00	-55.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	409,397.13	190,000.00	-53.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,371,983.31	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,908,968.91	3,790,000.00	-65.3%
TOTAL, REVENUES			10,908,968.91	3,790,000.00	-65.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,326.25	0.00	-100.0%
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			2,326.25	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	407.53	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	175.98	0.00	-100.0%
Health and Welfare Benefits		3401-3402	597.69	0.00	-100.0%
Unemployment Insurance		3501-3502	1.17	0.00	-100.0%
Workers' Compensation		3601-3602	46.53	0.00	-100.0%
OPEB, Allocated		3701-3702	4.40	0.00	-100.0%
OPEB, Active Employees		3751-3752	53.08	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,286.38	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(41,976.82)	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			(41,976.82)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,026.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	28,152.61	500,000.00	1676.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,178.61	500,000.00	1209.6%
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	(270,135.12)	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			(270,135.12)	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			(270,320.70)	500,000.00	-285.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	9,180,411.00	7,144,560.00	-22.2%
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			9,180,411.00	7,144,560.00	-22.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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)			(9,180,411.00)	(7,144,560.00)	-22.2%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	19,321,728.49	15,467,168.49
Total, Restricted Balance		<u>19,321,728.49</u>	<u>15,467,168.49</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,592,119.00	0.00	-100.0%
3) Other State Revenue		8300-8599	539,290.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	95,462,769.00	93,212,157.00	-2.4%
5) TOTAL, REVENUES			99,594,178.00	93,212,157.00	-6.4%
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	105,797,468.00	105,797,468.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,797,468.00	105,797,468.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,203,290.00)	(12,585,311.00)	102.9%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,203,290.00)	(12,585,311.00)	102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	87,669,357.00	81,466,067.00	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,669,357.00	81,466,067.00	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,669,357.00	81,466,067.00	-7.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	81,466,067.00	68,880,756.00	-15.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	81,466,067.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			81,466,067.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			81,466,067.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,592,119.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,592,119.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	539,290.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			539,290.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	85,475,561.00	88,866,115.00	4.0%
Unsecured Roll		8612	4,324,886.00	2,674,245.00	-38.2%
Prior Years' Taxes		8613	2,480,847.00	403,761.00	-83.7%
Supplemental Taxes		8614	2,056,579.00	1,070,980.00	-47.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	202,167.00	0.00	-100.0%
Interest		8660	922,729.00	197,056.00	-78.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,462,769.00	93,212,157.00	-2.4%
TOTAL, REVENUES			99,594,178.00	93,212,157.00	-6.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	60,685,000.00	60,685,000.00	0.0%
Bond Interest and Other Service Charges		7434	45,112,468.00	45,112,468.00	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)			105,797,468.00	105,797,468.00	0.0%
TOTAL, EXPENDITURES			105,797,468.00	105,797,468.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,613,541.75	73,976,336.00	-4.7%
5) TOTAL, REVENUES			77,613,541.75	73,976,336.00	-4.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	277,063.14	275,000.00	-0.7%
3) Employee Benefits		3000-3999	128,138.43	139,704.00	9.0%
4) Books and Supplies		4000-4999	27,328.02	25,300.00	-7.4%
5) Services and Other Operating Expenses		5000-5999	76,429,716.35	79,871,618.00	4.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			76,862,245.94	80,311,622.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			751,295.81	(6,335,286.00)	-943.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	5,000,000.00	25.0%
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			4,000,000.00	5,000,000.00	25.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,751,295.81	(1,335,286.00)	-128.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,727,739.92	41,479,035.73	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,727,739.92	41,479,035.73	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,727,739.92	41,479,035.73	12.9%
2) Ending Net Position, June 30 (E + F1e)			41,479,035.73	40,143,749.73	-3.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	41,479,035.73	40,143,749.73	-3.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	87,666,149.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	633,355.09		
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			89,299,504.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	19,672,208.87		
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	28,148,260.00		
7) TOTAL, LIABILITIES			47,820,468.87		
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)			41,479,035.73		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,277,619.21	940,600.00	-26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	76,299,650.49	72,999,464.00	-4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,272.05	36,272.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,613,541.75	73,976,336.00	-4.7%
TOTAL, REVENUES			77,613,541.75	73,976,336.00	-4.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	208,600.52	206,536.00	-1.0%
Clerical, Technical and Office Salaries		2400	68,462.62	68,464.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,063.14	275,000.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,670.22	56,924.00	14.6%
OASDI/Medicare/Alternative		3301-3302	21,157.11	21,038.00	-0.6%
Health and Welfare Benefits		3401-3402	45,208.60	49,719.00	10.0%
Unemployment Insurance		3501-3502	138.44	138.00	-0.3%
Workers' Compensation		3601-3602	5,541.24	5,500.00	-0.7%
OPEB, Allocated		3701-3702	524.82	274.00	-47.8%
OPEB, Active Employees		3751-3752	5,898.00	6,111.00	3.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			128,138.43	139,704.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,317.09	4,300.00	-70.0%
Noncapitalized Equipment		4400	13,010.93	21,000.00	61.4%
TOTAL, BOOKS AND SUPPLIES			27,328.02	25,300.00	-7.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	366.06	2,300.00	528.3%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	3,664,559.36	4,200,962.00	14.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	279,438.21	237,500.00	-15.0%
Transfers of Direct Costs - Interfund		5750	612.84	1,000.00	63.2%
Professional/Consulting Services and Operating Expenditures		5800	72,483,018.16	75,424,756.00	4.1%
Communications		5900	1,721.72	5,000.00	190.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			76,429,716.35	79,871,618.00	4.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			76,862,245.94	80,311,622.00	4.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,000,000.00	5,000,000.00	25.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	5,000,000.00	25.0%
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)			4,000,000.00	5,000,000.00	25.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	41,479,035.73	40,143,749.73
Total, Restricted Net Position		<u>41,479,035.73</u>	<u>40,143,749.73</u>

Description	Object Codes	2018-19 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	1,012,347.85
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		1,012,347.85
B. LIABILITIES		
1) Due to Other Funds	9610	9,238.40
2) Due to Student Groups/Other Agencies	9620	1,003,109.45
3) TOTAL, LIABILITIES (Must equal A5)		1,012,347.85

Unaudited Actuals
2018-19 Unaudited Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	1,012,347.85		1,012,347.85			1,012,347.85
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		1,012,347.85	0.00	1,012,347.85	0.00	0.00	1,012,347.85
LIABILITIES							
Due to Other Funds	9610	9,238.40		9,238.40			9,238.40
Due to Student Groups/ Other Agencies	9620	1,003,109.45		1,003,109.45			1,003,109.45
TOTAL, LIABILITIES		1,012,347.85	0.00	1,012,347.85	0.00	0.00	1,012,347.85

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	69,413.52	69,003.32	71,090.24	68,144.93	68,144.93	69,416.68
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	69,413.52	69,003.32	71,090.24	68,144.93	68,144.93	69,416.68
5. District Funded County Program ADA						
a. County Community Schools	9.15	9.15	9.15	8.97	8.97	8.97
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.15	9.15	9.15	8.97	8.97	8.97
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	69,422.67	69,012.47	71,099.39	68,153.90	68,153.90	69,425.65
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
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	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I	Title I	Title I	Title I	Special Ed	Special Ed	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3060	3061	3110	3310	3311	3315
REVENUE OBJECT	8290	8285	8285	8285	8181	8181	8182
LOCAL DESCRIPTION (if any)	Part A Basic	Migrant Ed Regular	Migrant Ed Summer	Migrant Ed (MEES)	Local Asst Entimnt	Local Asst Pvt Schl	Fed Preschool
AWARD							
1. Prior Year Carryover	7,763,366.05	0.00	0.00	0.00	0.00	118,869.23	0.00
2. a. Current Year Award	29,112,101.00	284,627.40	51,623.00	34,200.00	13,182,616.56	202,032.44	315,849.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	29,112,101.00	284,627.40	51,623.00	34,200.00	13,182,616.56	202,032.44	315,849.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	36,875,467.05	284,627.40	51,623.00	34,200.00	13,182,616.56	320,901.67	315,849.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	22,048,984.05	154,969.27	49,828.75	20,678.69	0.00	15,077.52	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,048,984.05	154,969.27	49,828.75	20,678.69	0.00	15,077.52	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	21,059,279.33	284,443.36	51,622.59	34,179.51	13,182,616.56	276,380.65	315,849.00
10. Non Donor-Authorized Expenditures					4,478,894.02		5,755,771.19
11. Total Expenditures (lines 9 & 10)	21,059,279.33	284,443.36	51,622.59	34,179.51	17,661,510.58	276,380.65	6,071,620.19
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)	989,704.72	(129,474.09)	(1,793.84)	(13,500.82)	(13,182,616.56)	(261,303.13)	(315,849.00)
a. Unearned Revenue	989,704.72	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable		129,474.09	1,793.84	13,500.00	13,182,616.56	261,303.13	315,849.00
14. Unused Grant Award Calculation (line 4 minus line 9)	15,816,187.72	184.04	0.41	20.49	0.00	44,521.02	0.00
15. If Carryover is allowed, enter line 14 amount here	15,816,187.72	0.00	0.00	0.00	0.00	44,521.02	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,059,279.33	284,443.36	51,622.59	34,178.69	13,182,616.56	276,380.65	315,849.00

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed DOR	Special Ed DOR	Carl D Perkins
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.181	84.027A	84.126A	84.126A	84.048A
RESOURCE CODE	3327	3345	3385	3395	3410	3410	3555
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	Mental Hlth Svcs	Preschl Staff Dev	Pt C Early Ed Prg	Alt Dispute Res	Workability II	TPP Students	Career & Tech Ed
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	42,781.01
2. a. Current Year Award	825,339.00	3,632.00	264,596.00	15,865.00	521,257.00	58,731.29	713,580.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	825,339.00	3,632.00	264,596.00	15,865.00	521,257.00	58,731.29	713,580.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	825,339.00	3,632.00	264,596.00	15,865.00	521,257.00	58,731.29	756,361.01
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	523,127.00	0.00	0.00	0.00	41,385.80	22,432.64	351,696.98
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	523,127.00	0.00	0.00	0.00	41,385.80	22,432.64	351,696.98
EXPENDITURES							
9. Donor-Authorized Expenditures	825,339.00	3,632.00	264,596.00	15,865.00	521,256.93	58,731.29	724,568.51
10. Non Donor-Authorized Expenditures	273,206.82		43,105.42	9,234.46			
11. Total Expenditures (lines 9 & 10)	1,098,545.82	3,632.00	307,701.42	25,099.46	521,256.93	58,731.29	724,568.51
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)	(302,212.00)	(3,632.00)	(264,596.00)	(15,865.00)	(479,871.13)	(36,298.65)	(372,871.53)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	302,212.00	3,632.00	264,596.00	15,865.00	479,871.13	36,298.65	372,871.53
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.07	0.00	31,792.50
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	31,792.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	825,339.00	3,632.00	264,596.00	15,865.00	521,256.93	58,731.29	724,568.51

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Perkins-ROP	Title II	21st Century	Title IV, Part A Student Suppt & Acad Enrich	Title III	Title III	Indian Ed Formula Grant
FEDERAL CATALOG NUMBER	84.048A	84.367	84.287	84.424	84.365	84.365	84.06
RESOURCE CODE	3555	4035	4124	4127	4201	4203	4510
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Postsec & Adult Prg	NCLB	Comm Lrng Ctrs	& Acad Enrich	Immigrant Ed	Limited Eng Profc	EONA
AWARD							
1. Prior Year Carryover	0.00	2,841,802.28	0.00	0.00	6,596.99	1,039,847.59	0.00
2. a. Current Year Award	2,581.00	3,093,115.00	714,400.00	1,790,167.00	84,089.00	1,571,856.00	10,493.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,581.00	3,093,115.00	714,400.00	1,790,167.00	84,089.00	1,571,856.00	10,493.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,581.00	5,934,917.28	714,400.00	1,790,167.00	90,685.99	2,611,703.59	10,493.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,505.96	1,606,350.28	562,200.00	871,436.00	59,765.99	1,699,350.59	8,003.60
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,505.96	1,606,350.28	562,200.00	871,436.00	59,765.99	1,699,350.59	8,003.60
EXPENDITURES							
9. Donor-Authorized Expenditures	2,580.73	3,599,201.96	625,037.29	1,705,871.02	89,779.14	2,015,759.90	9,423.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,580.73	3,599,201.96	625,037.29	1,705,871.02	89,779.14	2,015,759.90	9,423.34
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)	(1,074.77)	(1,992,851.68)	(62,837.29)	(834,435.02)	(30,013.15)	(316,409.31)	(1,419.74)
a. Unearned Revenue	0.00	0.00	0.00				
b. Accounts Payable							
c. Accounts Receivable	1,074.77	1,992,851.68	62,837.29	834,435.02	30,013.15	316,409.31	1,419.74
14. Unused Grant Award Calculation (line 4 minus line 9)	0.27	2,335,715.32	89,362.71	84,295.98	906.85	595,943.69	1,069.66
15. If Carryover is allowed, enter line 14 amount here	0.00	2,335,714.32	0.00	84,295.98	906.85	595,943.69	1,069.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,580.73	3,599,201.96	625,037.29	1,705,871.02	89,779.14	2,015,759.90	9,423.34

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FEDERAL GRANT AWARDS,
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FEDERAL PROGRAM NAME	Military Science - JROTC	Military Science - JROTC	Special Ed DOR	Skills for Success	We Can Work	Adult Ed	Adult Ed
FEDERAL CATALOG NUMBER	12	12	84.418P	84.215H		84.002A	84.002
RESOURCE CODE	5829	5829-local	5838	5839	5846	3905	3913
REVENUE OBJECT	8290	8699	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Military Sci JROTC	Military Sci JROTC	CaPROMISE	Skills for Success	We Can Work	ABE, ESL F11	ASE, GED F11
AWARD							
1. Prior Year Carryover	0.00	0.00	105,383.01	341,539.97	0.00	0.00	0.00
2. a. Current Year Award	288,537.07	13,585.22	119,258.31	0.00	180,847.92	109,550.00	67,100.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	288,537.07	13,585.22	119,258.31	0.00	180,847.92	109,550.00	67,100.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	288,537.07	13,585.22	224,641.32	341,539.97	180,847.92	109,550.00	67,100.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	16,303.06	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	244,107.11	12,865.52	175,897.38	253,395.44	88,317.33	42,078.00	16,283.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	244,107.11	12,865.52	192,200.44	253,395.44	88,317.33	42,078.00	16,283.00
EXPENDITURES							
9. Donor-Authorized Expenditures	288,537.07	13,585.22	219,170.77	267,960.23	169,832.48	107,076.44	64,626.44
10. Non Donor-Authorized Expenditures	510,736.26	0.00					
11. Total Expenditures (lines 9 & 10)	799,273.33	13,585.22	219,170.77	267,960.23	169,832.48	107,076.44	64,626.44
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)	(44,429.96)	(719.70)	(26,970.33)	(14,564.79)	(81,515.15)	(64,998.44)	(48,343.44)
a. Unearned Revenue			5,470.33	0.00	0.00	0.00	
b. Accounts Payable							
c. Accounts Receivable	44,429.96	719.70	32,440.66	14,564.79	81,515.15	64,998.44	48,343.44
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	5,470.55	73,579.74	11,015.44	2,473.56	2,473.56
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	5,470.52	0.00	0.00	2,473.56	2,473.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	288,537.07	13,585.22	219,170.77	267,960.23	169,832.48	107,076.44	64,626.44

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FEDERAL PROGRAM NAME	Adult Ed	CDC Federal General Child Care	Early Head Start Training & Tech Asst	Early Head Start	Head Start Services	Head Start Training & Tech Asst	TOTAL
FEDERAL CATALOG NUMBER	84.002A	93.575/93.596	93.6	93.6	93.6	93.6	
RESOURCE CODE	3926	5025	5210	5220-7,8,9	5230-0	5240	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Civics Ed F11	CCTR 704 F12	Early HS T&TA F12	Early HS F12	HS Basic F12	HS T&TA F12	
AWARD							
1. Prior Year Carryover	0.00	0.00	7,724.70	85,710.75	1,292,077.03	1,992.17	13,647,690.78
2. a. Current Year Award	47,481.00	1,681,819.00	87,829.00	3,818,640.00	20,692,140.00	237,877.00	80,197,415.21
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	47,481.00	1,681,819.00	87,829.00	3,818,640.00	20,692,140.00	237,877.00	80,197,415.21
3. Required Matching Funds/Other		(157,948.34)					(157,948.34)
4. Total Available Award (sum lines 1, 2d, & 3)	47,481.00	1,523,870.66	95,553.70	3,904,350.75	21,984,217.03	239,869.17	93,687,157.65
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	16,303.06
6. Cash Received in Current Year	15,342.00	1,275,807.44	79,357.98	3,284,375.91	16,926,954.31	189,399.12	50,640,973.66
7. Contributed Matching Funds		(157,958.34)					(157,958.34)
8. Total Available (sum lines 5, 6, & 7)	15,342.00	1,117,849.10	79,357.98	3,284,375.91	16,926,954.31	189,399.12	50,499,318.38
EXPENDITURES							
9. Donor-Authorized Expenditures	47,481.00	1,523,871.10	93,030.37	3,840,001.15	20,394,096.38	212,854.16	72,908,135.92
10. Non Donor-Authorized Expenditures							11,070,948.17
11. Total Expenditures (lines 9 & 10)	47,481.00	1,523,871.10	93,030.37	3,840,001.15	20,394,096.38	212,854.16	83,979,084.09
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)	(32,139.00)	(406,022.00)	(13,672.39)	(555,625.24)	(3,467,142.07)	(23,455.04)	(22,408,817.54)
a. Unearned Revenue		0.00					995,175.05
b. Accounts Payable							0.00
c. Accounts Receivable	32,139.00	406,012.00	13,672.39	555,625.24	3,467,142.07	23,455.04	23,403,981.77
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	(0.44)	2,523.33	64,349.60	1,590,120.65	27,015.01	20,779,021.73
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	2,523.33	64,349.60	1,590,120.65	27,015.01	20,604,857.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	47,481.00	1,681,819.44	93,030.37	3,840,001.15	20,394,096.38	212,854.16	73,066,083.44

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STATE PROGRAM NAME	After School Educ & Safety	ASES Kids Coding Pilot	CPA-Lighthouse Academies Proj-Jordan	Career Tech Ed Incentive	Special Ed - Infant Discretionary	Special Ed - Workability I	CA Partnership Academies
RESOURCE CODE	6010	6011	6385	6387	6515	6520	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	ASES Code	CPA-Jordan	Career Tech Ed	Infant Discr	Workability I	LAW
AWARD							
1. Prior Year Carryover	0.00	0.00	11,961.47	6,998,929.11	0.00	0.00	194,671.46
2. a. Current Year Award	9,932,630.78	145,000.00	12,428.00	2,236,267.43	5,523.00	313,445.00	226,800.00
b. Other Adjustments						0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,932,630.78	145,000.00	12,428.00	2,236,267.43	5,523.00	313,445.00	226,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,932,630.78	145,000.00	24,389.47	9,235,196.54	5,523.00	313,445.00	421,471.46
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	5,361.47	6,998,929.11	0.00	0.00	82,216.46
6. Cash Received in Current Year	8,939,367.71	58,000.00	15,921.00	0.00	0.00	235,083.74	225,855.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,939,367.71	58,000.00	21,282.47	6,998,929.11	0.00	235,083.74	308,071.46
EXPENDITURES							
9. Donor-Authorized Expenditures	9,695,346.85	0.00	17,414.79	6,416,355.10	5,523.00	313,444.91	242,734.91
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,695,346.85	0.00	17,414.79	6,416,355.10	5,523.00	313,444.91	242,734.91
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(755,979.14)	58,000.00	3,867.68	582,574.01	(5,523.00)	(78,361.17)	65,336.55
a. Unearned Revenue	0.00	58,000.00	3,867.68	582,574.01		0.00	65,336.55
b. Accounts Payable							
c. Accounts Receivable	755,979.14		0.00		5,523.00	78,361.17	
14. Unused Grant Award Calculation (line 4 minus line 9)	237,283.93	145,000.00	6,974.68	2,818,841.44	0.00	0.09	178,736.55
15. If Carryover is allowed, enter line 14 amount here	0.00	145,000.00	6,974.68	2,818,841.44			178,736.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,695,346.85	0.00	17,414.79	6,416,355.10	5,523.00	313,444.91	242,734.91

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

STATE PROGRAM NAME	Specialized Secondary Progs	CDC CA State Preschool	CDC CA State Preschool	CDC Gen Child Care	CDC Gen Child Care	CDC Gen Child Care	CDC Educare
RESOURCE CODE	7370	6105-708	6105-708	6105-704	6105-704	6105-704	6105-729
REVENUE OBJECT	8590	8590	8590	8590	8590	8660/8699	8590
LOCAL DESCRIPTION (if any)	SSP	CSPP	CSPP-Parent Fees	CCTR	CCTR-Parent Fees	Interest/Other	Educare
AWARD							
1. Prior Year Carryover	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	879,000.00	6,668,830.79	188,874.75	2,955,206.00	239,280.75	44,613.04	198,418.04
b. Other Adjustments				135,622.87			
c. Adj Curr Yr Award (sum lines 2a & 2b)	879,000.00	6,668,830.79	188,874.75	3,090,828.87	239,280.75	44,613.04	198,418.04
3. Required Matching Funds/Other		(121,074.33)		(440,136.19)			
4. Total Available Award (sum lines 1, 2c, & 3)	1,004,000.00	6,547,756.46	188,874.75	2,650,692.68	239,280.75	44,613.04	198,418.04
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	843,750.00	5,765,877.96	188,874.75	2,361,551.87	239,280.75	26,349.93	198,418.04
7. Contributed Matching Funds		(121,074.33)	0.00	(440,136.19)			
8. Total Available (sum lines 5, 6, & 7)	843,750.00	5,644,803.63	188,874.75	1,921,415.68	239,280.75	26,349.93	198,418.04
EXPENDITURES							
9. Donor-Authorized Expenditures	875,000.00	6,547,756.46	188,874.75	2,650,692.68	239,280.75	44,613.04	198,418.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	875,000.00	6,547,756.46	188,874.75	2,650,692.68	239,280.75	44,613.04	198,418.04
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)	(31,250.00)	(902,952.83)	0.00	(729,277.00)	0.00	(18,263.11)	0.00
a. Unearned Revenue						0.00	
b. Accounts Payable							
c. Accounts Receivable	31,250.00	902,952.83		729,277.00		18,263.11	
14. Unused Grant Award Calculation (line 4 minus line 9)	129,000.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	129,000.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	875,000.00	6,668,830.79	188,874.75	3,090,828.87	239,280.75	44,613.04	198,418.04

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	7,330,562.04
2. a. Current Year Award	24,046,317.58
b. Other Adjustments	135,622.87
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,181,940.45
3. Required Matching Funds/Other	(561,210.52)
4. Total Available Award (sum lines 1, 2c, & 3)	30,951,291.97
REVENUES	
5. Unearned Revenue Deferred from Prior Year	7,086,507.04
6. Cash Received in Current Year	19,098,330.75
7. Contributed Matching Funds	(561,210.52)
8. Total Available (sum lines 5, 6, & 7)	25,623,627.27
EXPENDITURES	
9. Donor-Authorized Expenditures	27,435,455.28
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	27,435,455.28
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,811,828.01)
a. Unearned Revenue	709,778.24
b. Accounts Payable	0.00
c. Accounts Receivable	2,521,606.25
14. Unused Grant Award Calculation (line 4 minus line 9)	3,515,836.69
15. If Carryover is allowed, enter line 14 amount here	3,278,552.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,996,665.80

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LOCAL GRANT AWARDS,
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LOCAL PROGRAM NAME	Ed Tech K-12 Voucher	Arts Education Enrichment	Facilities Grant	Verizon	Clinical Biomedical Research	Quality Tools & Strategies	First 5 California
RESOURCE CODE	9041	9042	9064	9110	9121	9128	9135
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Ed Tech K-12		Facilities Grant	Verizon	Biomedical	Quality Tools	First 5 CA
AWARD							
1. Prior Year Carryover	39,279.36	10,176.61	0.00	2,717.42	33,725.01	17,583.12	0.00
2. a. Current Year Award	4,643.99	0.00	154,948.62	0.00	20,000.00	0.00	863,813.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,643.99	0.00	154,948.62	0.00	20,000.00	0.00	863,813.00
3. Required Matching Funds/Other	0.00						
4. Total Available Award (sum lines 1, 2c, & 3)	43,923.35	10,176.61	154,948.62	2,717.42	53,725.01	17,583.12	863,813.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	10,176.61	0.00	2,717.42	33,725.01	17,583.12	0.00
6. Cash Received in Current Year	43,923.35	0.00	154,948.62	0.00	20,000.00	0.00	624,988.78
7. Contributed Matching Funds			0.00		0.00		
8. Total Available (sum lines 5, 6, & 7)	43,923.35	10,176.61	154,948.62	2,717.42	53,725.01	17,583.12	624,988.78
EXPENDITURES							
9. Donor-Authorized Expenditures	43,923.35	4,436.41	154,948.62	2,717.42	9,504.52	0.00	742,131.48
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00				
11. Total Expenditures (lines 9 & 10)	43,923.35	4,436.41	154,948.62	2,717.42	9,504.52	0.00	742,131.48
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	5,740.20	0.00	0.00	44,220.49	17,583.12	(117,142.70)
a. Unearned Revenue		5,740.20	0.00	0.00	44,220.49	17,583.12	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00			117,142.70
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,740.20	0.00	0.00	44,220.49	17,583.12	121,681.52
15. If Carryover is allowed, enter line 14 amount here		5,740.20	0.00	0.00	44,220.49	17,583.12	121,681.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	43,923.35	4,436.41	154,948.62	2,717.42	9,504.52	0.00	742,131.48

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	First 5 Los Angeles	CA Common Core	Educare	HS Linked Learning Initiative - Moxie Foundation	State Digital Infrastructure & Video Competition	CA Technology Assistance Program	American Honda Foundation
RESOURCE CODE	9136	9140	9144	9145	9164	9173	9500
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	First 5 LA	Common Core	Educare	Linked Lrng Moxie	Infrastructure	CA Tech Asst	Honda Grant
AWARD							
1. Prior Year Carryover	380,737.87	3,807.65	0.00	6,892.82	262,990.23	1,293.05	55,000.00
2. a. Current Year Award	0.00	0.00	1,691,543.00	3,000.00	104,168.77	0.00	55,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,691,543.00	3,000.00	104,168.77	0.00	55,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	380,737.87	3,807.65	1,691,543.00	9,892.82	367,159.00	1,293.05	110,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	3,807.65	0.00	6,892.82	262,990.23	1,293.05	55,000.00
6. Cash Received in Current Year	200,760.44	0.00	1,690,043.00	0.00	104,169.00	0.00	55,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	200,760.44	3,807.65	1,690,043.00	6,892.82	367,159.23	1,293.05	110,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	301,020.63	2,368.53	8,585.36	1,870.38	139,441.33	1,171.70	55,000.00
10. Non Donor-Authorized Expenditures	0.00						
11. Total Expenditures (lines 9 & 10)	301,020.63	2,368.53	8,585.36	1,870.38	139,441.33	1,171.70	55,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(100,260.19)	1,439.12	1,681,457.64	5,022.44	227,717.90	121.35	55,000.00
a. Unearned Revenue		1,439.12	1,682,957.64	8,022.44	227,717.90	121.35	55,000.00
b. Accounts Payable							
c. Accounts Receivable	100,260.19		1,500.00	3,000.00	0.00	0.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	79,717.24	1,439.12	1,682,957.64	8,022.44	227,717.67	121.35	55,000.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,439.12	1,682,957.64	8,022.44	227,717.67	121.35	55,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	301,020.63	2,368.53	8,585.36	1,870.38	139,441.33	1,171.70	55,000.00

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LOCAL PROGRAM NAME	El Camino College - Project Lead the Way	Target Transitional Kindergarten	Bechtel CCSS Math K-8	Wallace Grant	LBCC Innovation Fund	All In 2.0	AP Summer Institute
RESOURCE CODE	9511	9515	9520	8521	9522	9523	9531-073,102
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	El Camino-PLTW	Target T-K	Bechtel Math	Wallace	LBCC Innovation	All In 2.0	APSI
AWARD							
1. Prior Year Carryover	287,434.30	26,947.73	68,023.13	286,569.09	500,441.96	18,204.90	124,855.74
2. a. Current Year Award	174,150.00	0.00	0.00	0.00	0.00	0.00	369,275.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	174,150.00	0.00	0.00	0.00	0.00	0.00	369,275.00
3. Required Matching Funds/Other				1,561.88	0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	461,584.30	26,947.73	68,023.13	288,130.97	500,441.96	18,204.90	494,130.74
REVENUES							
5. Unearned Revenue Deferred from Prior Year	200,764.30	26,947.73	68,023.13	286,569.09	500,441.96	0.00	124,855.75
6. Cash Received in Current Year	86,670.00	0.00	0.00	0.00	0.00	17,644.24	369,275.00
7. Contributed Matching Funds				1,561.88	0.00		
8. Total Available (sum lines 5, 6, & 7)	287,434.30	26,947.73	68,023.13	288,130.97	500,441.96	17,644.24	494,130.75
EXPENDITURES							
9. Donor-Authorized Expenditures	183,322.23	10,664.58	68,023.13	266,146.71	28,499.50	17,644.24	350,996.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	183,322.23	10,664.58	68,023.13	266,146.71	28,499.50	17,644.24	350,996.00
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)	104,112.07	16,283.15	0.00	21,984.26	471,942.46	0.00	143,134.75
a. Unearned Revenue	104,112.07	16,283.15	0.00	21,984.26	471,942.46	0.00	143,134.75
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00		0.00	0.00	0.00	4,659.40
14. Unused Grant Award Calculation (line 4 minus line 9)	278,262.07	16,283.15	0.00	21,984.26	471,942.46	560.66	143,134.74
15. If Carryover is allowed, enter line 14 amount here	278,262.07	16,283.15	0.00	21,984.26	471,942.46	0.00	143,134.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	183,322.23	10,664.58	68,023.13	264,584.83	28,499.50	17,644.24	355,655.40

2018-19 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Alternative Induction Pathway	Reading is Fundamental	Gates: Merging Tech & Assessment	Andeavor Grants	Linked Learning Regional Hub	SCE LBCP Principal Leadership	Stuart Foundation Steaming Ahead
RESOURCE CODE	9543	9548	9550	9553	9565	9575	9576
REVENUE OBJECT	8699	8699	8599	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Alt Induction	RIF	Gates Assessmnt	Andeavor (Tesoro)	Linked Learning Hub	SCE LBCP Princ	Ahead
AWARD							
1. Prior Year Carryover	6,740.09	32,924.25	1,582.85	0.00	420,337.53	7,821.67	295,651.12
2. a. Current Year Award	0.00	0.00	0.00	191,000.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	191,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,740.09	32,924.25	1,582.85	191,000.00	420,337.53	7,821.67	295,651.12
REVENUES							
5. Unearned Revenue Deferred from Prior Year	6,740.09	32,924.25	1,582.85	0.00	171,337.53	0.00	195,651.12
6. Cash Received in Current Year	0.00	0.00	0.00	191,000.00	99,000.00	7,821.67	100,000.00
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	6,740.09	32,924.25	1,582.85	191,000.00	270,337.53	7,821.67	295,651.12
EXPENDITURES							
9. Donor-Authorized Expenditures	6,740.09	0.00	1,582.85	40,713.79	174,381.68	7,821.67	286,289.69
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,740.09	0.00	1,582.85	40,713.79	174,381.68	7,821.67	286,289.69
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	32,924.25	0.00	150,286.21	95,955.85	0.00	9,361.43
a. Unearned Revenue	0.00	32,924.25	0.00	150,286.21	95,955.85	0.00	9,361.43
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	32,924.25	0.00	150,286.21	245,955.85	0.00	9,361.43
15. If Carryover is allowed, enter line 14 amount here	0.00	32,924.25	0.00	150,286.21	245,955.85	0.00	9,361.43
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,740.09	0.00	1,582.85	40,713.79	174,381.68	7,821.67	286,289.69

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

LOCAL PROGRAM NAME	Boeing Leadership Steaming Ahead	Boeing Seamless Education	Calif Academic Partnership Prog (CAPP)	Virtual Enterprise Activities	Fresno-Long Beach Partnership	Ohlendorf Memorial	RuMBa Foundation of Long Beach
RESOURCE CODE	9577	9578	9580	9582	9587	9598	9655
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Ahead	Boeing Seamless	CAPP	Virtual Enterprise	Fresno-Long Beach	Ohlendorf	RuMBa
AWARD							
1. Prior Year Carryover	133,587.30	128,240.47	2,548.24	2,011.54	6,130.33	5,548.87	84,035.46
2. a. Current Year Award	0.00	0.00	11,081.00	0.00	0.00	0.00	132,415.90
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	11,081.00	0.00	0.00	0.00	132,415.90
3. Required Matching Funds/Other						111.02	
4. Total Available Award (sum lines 1, 2c, & 3)	133,587.30	128,240.47	13,629.24	2,011.54	6,130.33	5,659.89	216,451.36
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	128,240.47	0.00	2,011.54	6,130.33	5,548.87	84,035.46
6. Cash Received in Current Year	205.61	0.00	13,629.24	0.00	0.00	0.00	132,415.90
7. Contributed Matching Funds						111.02	
8. Total Available (sum lines 5, 6, & 7)	205.61	128,240.47	13,629.24	2,011.54	6,130.33	5,659.89	216,451.36
EXPENDITURES							
9. Donor-Authorized Expenditures	212.30	546.49	13,629.24	0.00	0.00	650.00	90,566.69
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	212.30	546.49	13,629.24	0.00	0.00	650.00	90,566.69
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)	(6.69)	127,693.98	0.00	2,011.54	6,130.33	5,009.89	125,884.67
a. Unearned Revenue	0.00	127,693.98		2,011.54	6,130.33	5,009.89	125,884.67
b. Accounts Payable							
c. Accounts Receivable	6.69	0.00	0.00			0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	133,375.00	127,693.98	0.00	2,011.54	6,130.33	5,009.89	125,884.67
15. If Carryover is allowed, enter line 14 amount here	133,375.00	127,693.98	0.00	2,011.54	6,130.33	5,009.89	125,884.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	212.30	546.49	13,629.24	0.00	0.00	538.98	90,566.69

2018-19 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Liff Scholarship	Helene Langthorne Rose Fund	Miller Foundation	Covered CA Enroll Services	Healthy, Active LB Schools	F11 American Career College	F11 Pac Gateway Workforce Innov Netwk - EL Nav.
RESOURCE CODE	9656	9657	9683	9763	9825	9018	9050
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Liff Scholarship	Langthorne	Miller Found.	Covered CA	Healthy Active Schls	American Career	EL Navigator
AWARD							
1. Prior Year Carryover	37,308.97	83,389.26	0.00	4,457.15	25,211.85	0.00	17,759.83
2. a. Current Year Award	0.00	0.00	55,000.00	0.00	73,877.00	93,342.00	10,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	55,000.00	0.00	73,877.00	93,342.00	10,000.00
3. Required Matching Funds/Other	778.52	1,740.07					
4. Total Available Award (sum lines 1, 2c, & 3)	38,087.49	85,129.33	55,000.00	4,457.15	99,088.85	93,342.00	27,759.83
REVENUES							
5. Unearned Revenue Deferred from Prior Year	37,308.97	83,389.26	0.00	4,457.15	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	55,000.00	0.00	43,096.63	85,002.00	27,759.83
7. Contributed Matching Funds	778.52	1,740.07					0.00
8. Total Available (sum lines 5, 6, & 7)	38,087.49	85,129.33	55,000.00	4,457.15	43,096.63	85,002.00	27,759.83
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	55,000.00	1,577.21	57,770.13	93,342.00	27,759.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	55,000.00	1,577.21	57,770.13	93,342.00	27,759.83
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)	38,087.49	85,129.33	0.00	2,879.94	(14,673.50)	(8,340.00)	0.00
a. Unearned Revenue	38,087.49	85,129.33	0.00	2,879.94	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable			0.00	0.00	14,673.50	8,340.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	38,087.49	85,129.33	0.00	2,879.94	41,318.72	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	38,087.49	85,129.33	0.00	2,879.94	26,586.42	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(778.52)	(1,740.07)	55,000.00	1,577.21	57,770.13	93,342.00	27,759.83

2018-19 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	F12 QRIS Block Grant	F12 EXCEL Summer Program	TOTAL
RESOURCE CODE	9132	9133	
REVENUE OBJECT	8699	8699-708	
LOCAL DESCRIPTION (if any)	QRIS	Summer EXCEL	
AWARD			
1. Prior Year Carryover	343,884.03	48,500.00	3,814,350.80
2. a. Current Year Award	170,000.00	0.00	4,177,258.28
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	170,000.00	0.00	4,177,258.28
3. Required Matching Funds/Other			4,191.49
4. Total Available Award (sum lines 1, 2c, & 3)	513,884.03	48,500.00	7,995,800.57
REVENUES			
5. Unearned Revenue Deferred from Prior Year	285,884.03	48,500.00	2,695,529.79
6. Cash Received in Current Year	228,000.00	0.00	4,350,353.31
7. Contributed Matching Funds			4,191.49
8. Total Available (sum lines 5, 6, & 7)	513,884.03	48,500.00	7,050,074.59
EXPENDITURES			
9. Donor-Authorized Expenditures	331,879.95	48,500.00	3,631,379.73
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	331,879.95	48,500.00	3,631,379.73
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)	182,004.08	0.00	3,418,694.86
a. Unearned Revenue	182,004.08	0.00	3,663,617.94
b. Accounts Payable			0.00
c. Accounts Receivable		0.00	249,582.48
14. Unused Grant Award Calculation (line 4 minus line 9)	182,004.08	0.00	4,364,420.84
15. If Carryover is allowed, enter line 14 amount here	182,004.08	0.00	4,269,410.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	331,879.95	48,500.00	3,631,847.64

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	FEMA Public Assistance	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	TOTAL
FEDERAL CATALOG NUMBER	93.778	97.036	10.558	10.558	
RESOURCE CODE	5640	5650	5230	5340	
REVENUE OBJECT	8290	8281	8220	8220	
LOCAL DESCRIPTION (if any)	Medi-Cal Billing	FEMA Pub Assist	HS Nutr F12	CCFP F12	
AWARD					
1. Prior Year Restricted Ending Balance	1,573,839.27	23,903.00	374,279.71	123,229.76	2,095,251.74
2. a. Current Year Award	1,149,943.13	0.00	760,224.71	29,993.31	1,940,161.15
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,149,943.13	0.00	760,224.71	29,993.31	1,940,161.15
3. Required Matching Funds/Other	38,708.12	0.00	0.00		38,708.12
4. Total Available Award (sum lines 1, 2c, & 3)	2,762,490.52	23,903.00	1,134,504.42	153,223.07	4,074,121.01
REVENUES					
5. Cash Received in Current Year	1,149,943.13	0.00	542,996.94	21,221.46	1,714,161.53
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	217,227.77	8,771.85	225,999.62
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	217,227.77	8,771.85	225,999.62
8. Contributed Matching Funds	38,708.12	0.00			38,708.12
9. Total Available (sum lines 5, 7c, & 8)	1,188,651.25	0.00	760,224.71	29,993.31	1,978,869.27
EXPENDITURES					
10. Donor-Authorized Expenditures	1,052,482.14	23,903.00	818,877.56	470.00	1,895,732.70
11. Non Donor-Authorized Expenditures		0.00			0.00
12. Total Expenditures (line 10 plus line 11)	1,052,482.14	23,903.00	818,877.56	470.00	1,895,732.70
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	1,710,008.38	0.00	315,626.86	152,753.07	2,178,388.31

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

STATE PROGRAM NAME	CA Clean Energy Jobs Act	State Lottery-Prop 20	Special Ed AB 602	Sp Ed PY Adj	Sp Ed Mental Health Svcs	Classified School Employees Prof Dev Block Grant	Low-Performing Students
RESOURCE CODE	6230	6300	6500	6500	6512	7311	7510
REVENUE OBJECT	8590	8560	8311	8319	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prop 39	Lottery-Restricted	AB 602	Sp Ed PY Adj	Mental Health Svcs	CSE Prof Dev Gnt	Students Block Grnt
AWARD							
1. Prior Year Restricted Ending Balance	14,798,489.19	12,666,355.09	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	4,589,387.77	39,222,922.00	1,202,818.00	4,404,100.00	527,519.00	2,485,533.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,589,387.77	39,222,922.00	1,202,818.00	4,404,100.00	527,519.00	2,485,533.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	14,798,489.19	17,255,742.86	39,222,922.00	1,202,818.00	4,404,100.00	527,519.00	2,485,533.00
REVENUES							
5. Cash Received in Current Year	0.00	2,959,514.64	39,222,922.00	1,202,818.00	3,357,253.00	527,519.00	1,229,087.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,629,873.13	0.00	0.00	1,046,847.00	0.00	1,256,446.00
b. Noncurrent Accounts Receivable	0.00	0.00					
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,629,873.13	0.00	0.00	1,046,847.00	0.00	1,256,446.00
8. Contributed Matching Funds		0.00					
9. Total Available (sum lines 5, 7c, & 8)	0.00	4,589,387.77	39,222,922.00	1,202,818.00	4,404,100.00	527,519.00	2,485,533.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,344,205.37	0.00	39,222,922.00	1,202,818.00	4,404,100.00	0.00	20,263.44
11. Non Donor-Authorized Expenditures	0.00	0.00	84,991,872.62	0.00	1,701,691.73		0.00
12. Total Expenditures (line 10 plus line 11)	4,344,205.37	0.00	124,214,794.62	1,202,818.00	6,105,791.73	0.00	20,263.44
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	10,454,283.82	17,255,742.86	0.00	0.00	0.00	527,519.00	2,465,269.56

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

STATE PROGRAM NAME	F12 Head Start Nutrition	F12 CDC Reserve	F11 CalWORKS	F11 Adlt Ed Block Grant	TOTAL
RESOURCE CODE	5320	6130	6371	6391	
REVENUE OBJECT	8520	8990	8590	8590	
LOCAL DESCRIPTION (if any)	HS Nutrition	CDC Reserve	CalWORKS	Adult Ed	
AWARD					
1. Prior Year Restricted Ending Balance	0.00	661,243.60	0.00	538,694.91	28,664,782.79
2. a. Current Year Award	50,816.98	15,696.78	12,561.00	1,184,234.00	53,695,588.53
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,816.98	15,696.78	12,561.00	1,184,234.00	53,695,588.53
3. Required Matching Funds/Other		719,158.86			719,158.86
4. Total Available Award (sum lines 1, 2c, & 3)	50,816.98	1,396,099.24	12,561.00	1,722,928.91	83,079,530.18
REVENUES					
5. Cash Received in Current Year	36,318.67	15,696.78	0.00	1,085,547.00	49,636,676.09
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	14,498.31	0.00	12,561.00	98,687.00	4,058,912.44
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	14,498.31	0.00	12,561.00	98,687.00	4,058,912.44
8. Contributed Matching Funds		719,158.86			719,158.86
9. Total Available (sum lines 5, 7c, & 8)	50,816.98	734,855.64	12,561.00	1,184,234.00	54,414,747.39
EXPENDITURES					
10. Donor-Authorized Expenditures	50,816.98	0.00	12,561.00	1,465,117.21	50,722,804.00
11. Non Donor-Authorized Expenditures	0.00	0.00			86,693,564.35
12. Total Expenditures (line 10 plus line 11)	50,816.98	0.00	12,561.00	1,465,117.21	137,416,368.35
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	1,396,099.24	0.00	257,811.70	32,356,726.18

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

LOCAL PROGRAM NAME	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts to Instructional Services	Gifts General Administration	Gifts - Cotsen Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Filming	Algebra Tutoring	Gifts Elementary	Gifts Secondary	Gifts Instr Svcs	Gifts Gen Admin	Cotsen
AWARD							
1. Prior Year Restricted Ending Balance							374,616.09
2. a. Current Year Award							124,679.10
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	124,679.10
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	499,295.19
REVENUES							
5. Cash Received in Current Year							109,379.90
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	15,299.20
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	15,299.20
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	124,679.10
EXPENDITURES							
10. Donor-Authorized Expenditures							220,047.34
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	220,047.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	279,247.85

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

LOCAL PROGRAM NAME	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts to Instructional Services	Gifts General Administration	Gifts - Cotsen Family Foundation	Gifts - Music - OCIPD
RESOURCE CODE	9205	9206	9207	9208	9209	9210	9212
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Algebra Tutoring	Gifts Elementary	Gifts Secondary	Gifts Instr Svcs	Gifts Gen Admin	Cotsen	Gifts - Music
AWARD							
1. Prior Year Restricted Ending Balance	13,577.60	1,032,229.64	588,542.58	131,111.78	60,337.42	9,493.25	32,350.27
2. a. Current Year Award	0.00	777,358.18	232,753.45	19,246.96	10,438.00	14,000.00	15,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	777,358.18	232,753.45	19,246.96	10,438.00	14,000.00	15,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	13,577.60	1,809,587.82	821,296.03	150,358.74	70,775.42	23,493.25	47,350.27
REVENUES							
5. Cash Received in Current Year	0.00	777,358.18	232,753.45	18,002.40	9,619.00	14,000.00	15,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	1,244.56	819.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,244.56	819.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	777,358.18	232,753.45	19,246.96	10,438.00	14,000.00	15,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	846,838.54	343,242.32	46,470.51	466.55	7,379.72	11,402.31
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	846,838.54	343,242.32	46,470.51	466.55	7,379.72	11,402.31
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,577.60	962,749.28	478,053.71	103,888.23	70,308.87	16,113.53	35,947.96

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

LOCAL PROGRAM NAME	Cotsen Strategic	F12 CDC Kids Korner	F12 CDC Gifts	F12 Head Start Gifts	F12 Fee-Based District Preschool	TOTAL
RESOURCE CODE	9214	9023	9024	9025	9130	
REVENUE OBJECT	8699	8699/8689	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Cotsen Strategic	Kids Korner	CDC Gifts	HS Gifts	Fee Based Preschl	
AWARD						
1. Prior Year Restricted Ending Balance	4,191.27	228,035.50	0.00	22,732.41	10,424.77	2,507,642.58
2. a. Current Year Award	6,500.00	868,692.75	355.00	105.00	558,502.50	2,627,630.94
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,500.00	868,692.75	355.00	105.00	558,502.50	2,627,630.94
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,691.27	1,096,728.25	355.00	22,837.41	568,927.27	5,135,273.52
REVENUES						
5. Cash Received in Current Year	6,500.00	868,692.75	355.00	105.00	558,502.50	2,610,268.18
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	17,362.76
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	17,362.76
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	6,500.00	868,692.75	355.00	105.00	558,502.50	2,627,630.94
EXPENDITURES						
10. Donor-Authorized Expenditures	4,686.78	678,725.91	109.52	20,028.16	513,809.49	2,693,207.15
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	4,686.78	678,725.91	109.52	20,028.16	513,809.49	2,693,207.15
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	6,004.49	418,002.34	245.48	2,809.25	55,117.78	2,442,066.37

Current Expense Formula/Minimum Classroom Compensation

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	397,033,686.70	301	217,089.96	303	396,816,596.74	305	9,018,520.61		307	387,798,076.13	309
2000 - Classified Salaries	118,311,535.59	311	5,693,725.91	313	112,617,809.68	315	488,606.27		317	112,129,203.41	319
3000 - Employee Benefits	276,383,322.28	321	1,564,316.47	323	274,819,005.81	325	1,917,524.01		327	272,901,481.80	329
4000 - Books, Supplies Equip Replace. (6500)	22,003,671.73	331	188,489.32	333	21,815,182.41	335	1,721,836.80		337	20,093,345.61	339
5000 - Services. . . & 7300 - Indirect Costs	101,895,941.93	341	301,846.54	343	101,594,095.39	345	57,166,412.27		347	44,427,683.12	349
TOTAL					907,662,690.03	365			TOTAL	837,349,790.07	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)*.			396
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.			64.00%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	64.00%
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).	837,349,790.07
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 Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,238,630,547.00	2,273,078.00	1,240,903,625.00		60,685,000.00	1,180,218,625.00	53,265,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	816,936,190.00	77,544,899.00	894,481,089.00			894,481,089.00	
Total/Net OPEB Liability	120,641,986.00	260,057,599.00	380,699,585.00	13,918,063.00		394,617,648.00	
Compensated Absences Payable	12,338,971.00	(279,709.00)	12,059,262.00		165,643.00	11,893,619.00	9,514,895.00
Governmental activities long-term liabilities	2,188,547,694.00	339,595,867.00	2,528,143,561.00	13,918,063.00	60,850,643.00	2,481,210,981.00	62,779,895.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	929,558,519.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	58,464,730.77
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	9,284,532.43
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,690,227.66
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,458,425.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	21,232.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				23,454,417.09
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)				847,639,371.60

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		69,012.47
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,282.41
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.)	800,540,365.62	11,301.34
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)	800,540,365.62	11,301.34
B. Required effort (Line A.2 times 90%)	720,486,329.06	10,171.21
C. Current year expenditures (Line I.E and Line II.B)	847,639,371.60	12,282.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	480,574,350.52		480,574,350.52			486,553,281.74
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	71,084.27		71,084.27			69,422.67
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
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 (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	69,422.67		69,422.67	68,153.90		68,153.90
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			69,422.67			68,153.90
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2018-19 Actual			2019-20 Budget		
1. Homeowners' Exemption (Object 8021)	457,808.70		457,808.70	442,428.00		442,428.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,245,575.69		1,245,575.69	1,714,759.00		1,714,759.00
4. Secured Roll Taxes (Object 8041)	82,297,624.47		82,297,624.47	92,685,565.00		92,685,565.00
5. Unsecured Roll Taxes (Object 8042)	1,522,556.25		1,522,556.25	2,534,736.00		2,534,736.00
6. Prior Years' Taxes (Object 8043)	3,551,870.90		3,551,870.90	5,657,073.00		5,657,073.00
7. Supplemental Taxes (Object 8044)	3,570,345.94		3,570,345.94	3,777,947.00		3,777,947.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	45,548,316.20		45,548,316.20	2,743,209.00		2,743,209.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	67,054.07		67,054.07	177,270.00		177,270.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	26,624,805.99		26,624,805.99	27,670,602.00		27,670,602.00
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)	164,885,958.21	0.00	164,885,958.21	137,403,589.00	0.00	137,403,589.00
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)	164,885,958.21	0.00	164,885,958.21	137,403,589.00	0.00	137,403,589.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			486,553,281.74			496,038,856.92
12. Appropriations Subject to the Limit (Line D9d)			486,553,281.74			

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

Renee Arkus, Executive Director of Fiscal Services
Gann Contact Person

(562) 997-8126
Contact Phone Number

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)	20,618,423.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,332,893.60
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	154,868.61
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)	2,909,265.75
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)	4,193.97
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	33,019,645.45
9. Carry-Forward Adjustment (Part IV, Line F)	(1,733,487.35)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	31,286,158.10

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	592,708,516.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	106,081,044.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	59,570,424.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,369,150.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	9,473,130.02
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	435,265.30
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,296,275.89
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	166,695.50
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)	110,446.48
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)	96,045,351.59
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)	138,458.15
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,063,710.80
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	38,791,400.86
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	34,886,341.56
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	947,136,212.10

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)

3.49%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

3.30%

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>33,019,645.45</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(656,229.16)</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 (3.6%) 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 (3.6%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.6%) times Part III, Line B18); zero if positive	<u>(1,733,487.35)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,733,487.35)</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>3.30%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-866,743.68) is applied to the current year calculation and the remainder (\$-866,743.67) is deferred to one or more future years:	<u>3.39%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-577,829.12) is applied to the current year calculation and the remainder (\$-1,155,658.23) is deferred to one or more future years:	<u>3.43%</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>(1,733,487.35)</u>

Unaudited Actuals
2018-19 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		12,666,355.09	12,666,355.09
2. State Lottery Revenue	8560	11,535,458.53		4,589,387.77	16,124,846.30
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		11,535,458.53	0.00	17,255,742.86	28,791,201.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,483,101.21			8,483,101.21
2. Classified Salaries	2000-2999	71,042.64			71,042.64
3. Employee Benefits	3000-3999	1,545,723.42			1,545,723.42
4. Books and Supplies	4000-4999	1,287,010.73		0.00	1,287,010.73
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	148,580.53			148,580.53
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)		11,535,458.53	0.00	0.00	11,535,458.53
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	17,255,742.86	17,255,742.86
D. COMMENTS:					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	30,784,507.06	3,437,313.14	51,703,955.28	33,497,205.36	98,531,615.91	107,033.11	95,835.67
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	45.78	45.78	45.78	45.78	56.21	56.21	
1110 Regular Education, K-12	2,433.86	2,433.86	2,433.86	2,433.86	2,889.96	2,889.96	1,288.00
3100 Alternative Schools							
3200 Continuation Schools	6.90	6.90	6.90	6.90	8.19	8.19	
3300 Independent Study Centers	20.00	20.00	20.00	20.00	23.75	23.75	
3400 Opportunity Schools	2.00	2.00	2.00	2.00	2.37	2.37	
3550 Community Day Schools							
3700 Specialized Secondary Programs	25.50	25.50	25.50	25.50	30.28	30.28	
3800 Career Technical Education	18.22	18.22	18.22	18.22	21.63	21.63	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	603.70	603.70	603.70	603.70	716.83	716.83	2,521.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	1.00	1.00	1.00	1.00	1.19	1.19	
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	5.50	5.50	5.50	5.50	6.53	6.53	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	198.68	198.68	198.68	198.68	235.91	235.91	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	3,361.14	3,361.14	3,361.14	3,361.14	3,992.85	3,992.85	3,809.00

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	8,616,809.34	3,015,187.99	11,631,997.33	433,640.93		12,065,638.26
1110	Regular Education, K-12	419,897,461.85	157,901,719.00	577,799,180.85	21,540,356.81		599,339,537.66
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,165,640.22	447,484.72	2,613,124.94	97,417.31		2,710,542.25
3300	Independent Study Centers	4,861,682.96	1,297,325.71	6,159,008.67	229,607.88		6,388,616.55
3400	Opportunity Schools	382,495.76	129,609.06	512,104.82	19,091.27		531,196.09
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	6,176,377.93	1,654,059.40	7,830,437.33	291,918.75		8,122,356.08
3800	Career Technical Education	17,967,606.80	1,181,709.34	19,149,316.14	713,886.62		19,863,202.76
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	374,340.45	0.00	374,340.45	13,955.41		388,295.86
5000-5999	Special Education	192,143,074.85	39,221,630.85	231,364,705.70	8,625,277.57		239,989,983.27
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	658,946.89	64,928.05	723,874.94	26,986.06		750,861.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	6,070,569.70	0.00	6,070,569.70	226,310.87		6,296,880.57
8500	Child Care and Development Services	4,238,031.55	356,733.69	4,594,765.24	171,292.87		4,766,058.11
Other Costs							
----	Food Services					245,845.67	245,845.67
----	Enterprise					435,265.30	435,265.30
----	Facilities Acquisition & Construction					5,930,322.32	5,930,322.32
----	Other Outgo					6,831,647.76	6,831,647.76
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		12,887,077.76	12,887,077.76	3,304,118.83		16,191,196.59
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,288,926.62)		(1,288,926.62)
----	Total General Fund and Charter Schools Funds Expenditures	663,553,038.30	218,157,465.57	881,710,503.87	34,404,934.56	13,443,081.05	929,558,519.48

Unaudited Actuals
2018-19
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	7,195,607.27	341,993.77	2,283.54	530,631.85	355,824.92	0.00	0.00			190,467.99	0.00	8,616,809.34
1110	Regular Education, K-12	412,441,418.15	23,276.78	6,150,841.93	(229,518.70)	94,593.72	0.00	1,377,542.06			3,688.90	35,619.01	419,897,461.85
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	1,211,312.40	(0.13)	0.00	574,717.61	197,108.06	0.00	0.00			182,502.28	0.00	2,165,640.22
3300	Independent Study Centers	3,742,710.12	170,426.12	4,534.22	594,888.70	242,385.73	0.00	0.00			106,738.07	0.00	4,861,682.96
3400	Opportunity Schools	372,415.82	0.00	0.00	0.00	0.00	0.00	0.00			10,079.94	0.00	382,495.76
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	4,901,339.97	73,310.06	(1.29)	864,614.03	188,960.29	0.00	636.00			147,518.87	0.00	6,176,377.93
3800	Career Technical Education	14,999,305.90	1,983,428.71	0.00	870,214.07	2,231.37	0.00	0.00			112,426.75	0.00	17,967,606.80
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	210,900.35	59,446.25	3,828.92	0.00	92,876.15	0.00	0.00			7,288.78	0.00	374,340.45
5000-5999	Special Education	158,966,269.32	6,660,666.99	3,687.68	1,352,326.17	14,278,003.94	10,363,345.03	0.00			518,775.72	0.00	192,143,074.85
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	636,049.32	2,608.00	1,401.81	3,739.01	0.00	0.00	0.00	4,363.85	0.00	10,784.90	0.00	658,946.89
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	(11.84)	0.00	0.00	0.00		6,070,581.54	0.00	0.00	0.00	6,070,569.70
8500	Child Care and Development Services	622,009.83	216,730.21	0.00	0.00	0.00	0.00		3,398,184.63	0.00	1,106.88	0.00	4,238,031.55
Total Direct Charged Costs		605,299,338.45	9,531,886.76	6,166,564.97	4,561,612.74	15,451,984.18	10,363,345.03	1,378,178.06	9,473,130.02	0.00	1,291,379.08	35,619.01	663,553,038.30

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	1,626,586.25	1,388,601.74	0.00	3,015,187.99
1110	Regular Education, K-12	86,476,259.89	71,393,052.61	32,406.50	157,901,719.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	245,160.43	202,324.29	0.00	447,484.72
3300	Independent Study Centers	710,609.97	586,715.74	0.00	1,297,325.71
3400	Opportunity Schools	71,061.01	58,548.05	0.00	129,609.06
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	906,027.72	748,031.68	0.00	1,654,059.40
3800	Career Technical Education	647,365.70	534,343.64	0.00	1,181,709.34
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)	21,449,762.15	17,708,439.53	63,429.17	39,221,630.85
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	35,530.50	29,397.55	0.00	64,928.05
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.	195,417.75	161,315.94	0.00	356,733.69
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	7,059,199.50	5,827,878.26	0.00	12,887,077.76
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		119,422,980.87	98,638,649.03	95,835.67	218,157,465.57

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	5,296,275.89
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	154,868.61
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	20,799,376.62
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,443,340.08
5	Total Central Administration Costs in General Fund and Charter Schools Funds	35,693,861.20
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	663,553,038.30
2	Total Allocated Costs (from Form PCR, Column 2, Total)	218,157,465.57
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	881,710,503.87
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,063,710.80
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	38,792,653.16
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	34,886,341.56
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	75,742,705.52
D. Total Direct Charged and Allocated Costs (B3 + C5)		957,453,209.39
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.73%

Unaudited Actuals
2018-19
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)	245,845.67				245,845.67
Enterprise (Objects 1000-5999, 6400, and 6500)		435,265.30			435,265.30
Facilities Acquisition & Construction (Objects 1000-6500)			5,930,322.32		5,930,322.32
Other Outgo (Objects 1000-7999)				6,831,647.76	6,831,647.76
Total Other Costs	245,845.67	435,265.30	5,930,322.32	6,831,647.76	13,443,081.05

Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Actual vs. Actual Comparison Year
2018-19 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										10,155
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,411,696.38	652,880.09	0.00	149,048.40	4,850,664.62	25,658,492.35	33,269,216.36		65,991,998.20
2000-2999	Classified Salaries	1,156,165.90	2,978.23	0.00	25,197.02	1,879,868.51	16,717,569.72	7,585,930.00		27,367,709.38
3000-3999	Employee Benefits	1,186,086.28	317,783.80	0.00	99,589.27	3,288,947.83	23,837,622.48	22,454,104.89		51,184,134.55
4000-4999	Books and Supplies	120,022.65	2,245.14	0.00	5,713.21	46,409.16	380,247.95	16,791.74		571,429.85
5000-5999	Services and Other Operating Expenditures	247,002.31	16,573.69	0.00	3,606.77	20,983.12	46,438,916.71	302,758.32		47,029,840.92
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,791.20	0.00		6,791.20
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	4,120,973.52	992,460.95	0.00	283,154.67	10,086,873.24	113,039,640.41	63,628,801.31	0.00	192,151,904.10
7310	Transfers of Indirect Costs	128,714.75	0.00	0.00	10,884.28	290,122.19	2,089,606.53	2,554,204.55		5,073,532.30
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	39,221,630.92								39,221,630.92
	Total Indirect Costs and PCR Allocations	39,350,345.67	0.00	0.00	10,884.28	290,122.19	2,089,606.53	2,554,204.55	0.00	44,295,163.22
	TOTAL COSTS	43,471,319.19	992,460.95	0.00	294,038.95	10,376,995.43	115,129,246.94	66,183,005.86	0.00	236,447,067.32
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	203,139.08	214,979.67	0.00	0.00	3,720,515.10	146,099.06	50,823.11		4,335,556.02
2000-2999	Classified Salaries	115,891.42	0.00	0.00	0.00	1,696,947.51	6,173,352.79	(26,631.45)		7,959,560.27
3000-3999	Employee Benefits	151,820.61	54,574.14	0.00	0.00	2,024,800.44	6,710,315.86	3,031,327.74		11,972,838.79
4000-4999	Books and Supplies	3,894.55	0.00	0.00	0.00	29,131.28	90.23	12,914.44		46,030.50
5000-5999	Services and Other Operating Expenditures	94.80	1,840.68	0.00	0.00	20,718.21	1,107,378.39	15,350.31		1,145,382.39
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	474,840.46	271,394.49	0.00	0.00	7,492,112.54	14,137,236.33	3,083,784.15	0.00	25,459,367.97
7310	Transfers of Indirect Costs	997.81	0.00	0.00	0.00	290,122.19	10,503.97	562,038.95		863,662.92
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	997.81	0.00	0.00	0.00	290,122.19	10,503.97	562,038.95	0.00	863,662.92
	TOTAL BEFORE OBJECT 8980	475,838.27	271,394.49	0.00	0.00	7,782,234.73	14,147,740.30	3,645,823.10	0.00	26,323,030.89
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									10,517,106.49
	TOTAL COSTS									15,805,924.40

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,208,557.30	437,900.42	0.00	149,048.40	1,130,149.52	25,512,393.29	33,218,393.25		61,656,442.18
2000-2999	Classified Salaries	1,040,274.48	2,978.23	0.00	25,197.02	182,921.00	10,544,216.93	7,612,561.45		19,408,149.11
3000-3999	Employee Benefits	1,034,265.67	263,209.66	0.00	99,589.27	1,264,147.39	17,127,306.62	19,422,777.15		39,211,295.76
4000-4999	Books and Supplies	116,128.10	2,245.14	0.00	5,713.21	17,277.88	380,157.72	3,877.30		525,399.35
5000-5999	Services and Other Operating Expenditures	246,907.51	14,733.01	0.00	3,606.77	264.91	45,331,538.32	287,408.01		45,884,458.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,791.20	0.00		6,791.20
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	3,646,133.06	721,066.46	0.00	283,154.67	2,594,760.70	98,902,404.08	60,545,017.16	0.00	166,692,536.13
7310	Transfers of Indirect Costs	127,716.94	0.00	0.00	10,884.28	0.00	2,079,102.56	1,992,165.60		4,209,869.38
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	39,221,630.92								39,221,630.92
	Total Indirect Costs and PCR Allocations	39,349,347.86	0.00	0.00	10,884.28	0.00	2,079,102.56	1,992,165.60	0.00	43,431,500.30
	TOTAL BEFORE OBJECT 8980	42,995,480.92	721,066.46	0.00	294,038.95	2,594,760.70	100,981,506.64	62,537,182.76	0.00	210,124,036.43
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,517,106.49
	TOTAL COSTS									220,641,142.92
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	336.65	0.00	0.00	1,130,149.52	937,751.29	184,287.21		2,252,524.67
2000-2999	Classified Salaries	368,789.13	0.00	0.00	0.00	177,298.00	7,165,715.70	7,157,311.14		14,869,113.97
3000-3999	Employee Benefits	21,755.34	61.01	0.00	0.00	562,458.67	643,370.97	324,874.77		1,552,520.76
4000-4999	Books and Supplies	4,979.82	867.50	0.00	0.00	18,954.61	14,034.14	506.23		39,342.30
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	264.91	10,333,414.98	0.00		10,333,679.89
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	395,524.29	1,265.16	0.00	0.00	1,889,125.71	19,094,287.08	7,666,979.35	0.00	29,047,181.59
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	395,524.29	1,265.16	0.00	0.00	1,889,125.71	19,094,287.08	7,666,979.35	0.00	29,047,181.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,517,106.49
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)									86,736,669.77
	TOTAL COSTS									126,300,957.85

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

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	_____ 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 and 3315)	_____ 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)	

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

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SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	236,447,067.32		
b. Less: Expenditures paid from federal sources	15,805,924.40		
c. Expenditures paid from state and local sources	220,641,142.92	207,565,429.39	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		207,565,429.39	
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	220,641,142.92	207,565,429.39	13,075,713.53

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	236,447,067.32		
b. Less: Expenditures paid from federal sources	15,805,924.40		
c. Expenditures paid from state and local sources	220,641,142.92	207,565,429.39	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		207,565,429.39	
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	220,641,142.92	207,565,429.39	
d. Special education unduplicated pupil count	10,155	9,914	
e. Per capita state and local expenditures (A2c/A2d)	21,727.34	20,936.60	790.74

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.

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B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year FY 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	126,300,957.85	122,168,549.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		122,168,549.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	126,300,957.85	122,168,549.05	4,132,408.80

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 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	126,300,957.85	122,168,549.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		122,168,549.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	126,300,957.85	122,168,549.05	
b. Special education unduplicated pupil count	10,155	9,914	
c. Per capita local expenditures (B2a/B2b)	12,437.32	12,322.83	114.49

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

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2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	207,565,429.39	122,168,549.05
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	

3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	

4. Enter any other adjustments, not included in Line 1 (explain below) Less PRCA for comparison year	(36,134,629.61)	

5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	171,430,799.78	122,168,549.05
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>10,155.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u> </u>	

3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	10,155.00	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									10,155
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,328,019.00	591,701.00	0.00	152,210.00	4,742,671.00	25,475,904.00	33,851,195.00		66,141,700.00
2000-2999	Classified Salaries	1,419,846.00	0.00	0.00	28,791.00	1,822,417.00	18,360,450.00	8,158,998.00		29,790,502.00
3000-3999	Employee Benefits	1,079,728.00	261,089.00	0.00	91,116.00	2,936,406.00	22,135,229.00	20,205,709.00		46,709,277.00
4000-4999	Books and Supplies	122,000.00	100.00	0.00	6,400.00	47,980.00	630,550.00	23,800.00		830,830.00
5000-5999	Services and Other Operating Expenditures	588,600.00	30,000.00	0.00	3,964.00	20,995.00	49,239,500.00	285,720.00		50,168,779.00
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	4,538,193.00	882,890.00	0.00	282,481.00	9,570,469.00	115,841,633.00	62,525,422.00	0.00	193,641,088.00
7310	Transfers of Indirect Costs	141,947.00	0.00	0.00	9,801.00	249,419.00	2,163,223.00	2,090,727.00		4,655,117.00
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	141,947.00	0.00	0.00	9,801.00	249,419.00	2,163,223.00	2,090,727.00	0.00	4,655,117.00
	TOTAL COSTS	4,680,140.00	882,890.00	0.00	292,282.00	9,819,888.00	118,004,856.00	64,616,149.00	0.00	198,296,205.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,161,121.00	473,484.00	0.00	152,210.00	1,078,932.00	25,069,477.00	33,848,556.00		61,783,780.00
2000-2999	Classified Salaries	731,529.00	0.00	0.00	28,791.00	150,949.00	11,007,006.00	7,639,923.00		19,558,198.00
3000-3999	Employee Benefits	924,469.00	217,246.00	0.00	91,116.00	925,528.00	15,256,427.00	17,415,314.00		34,830,100.00
4000-4999	Books and Supplies	119,900.00	100.00	0.00	6,400.00	20,000.00	630,550.00	7,500.00		784,450.00
5000-5999	Services and Other Operating Expenditures	588,100.00	30,000.00	0.00	3,964.00	0.00	47,778,000.00	270,782.00		48,670,846.00
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	3,525,119.00	720,830.00	0.00	282,481.00	2,175,409.00	99,741,460.00	59,182,075.00	0.00	165,627,374.00
7310	Transfers of Indirect Costs	141,837.00	0.00	0.00	9,801.00	0.00	2,126,003.00	1,561,689.00		3,839,330.00
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	141,837.00	0.00	0.00	9,801.00	0.00	2,126,003.00	1,561,689.00	0.00	3,839,330.00
	TOTAL BEFORE OBJECT 8980	3,666,956.00	720,830.00	0.00	292,282.00	2,175,409.00	101,867,463.00	60,743,764.00	0.00	169,466,704.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									12,451,832.00
	TOTAL COSTS									181,918,536.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,032,847.00	736,263.00	65,718.00		1,834,828.00
2000-2999	Classified Salaries	60,122.00	0.00	0.00	0.00	150,949.00	7,153,500.00	7,153,500.00		14,518,071.00
3000-3999	Employee Benefits	2,103.00	0.00	0.00	0.00	557,883.00	561,231.00	281,284.00		1,402,501.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	20,000.00	14,500.00	0.00		34,500.00
5000-5999	Services and Other Operating Expenditures	200,000.00	0.00	0.00	0.00	0.00	10,120,000.00	0.00		10,320,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	262,225.00	0.00	0.00	0.00	1,761,679.00	18,585,494.00	7,500,502.00	0.00	28,109,900.00
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	262,225.00	0.00	0.00	0.00	1,761,679.00	18,585,494.00	7,500,502.00	0.00	28,109,900.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									12,451,832.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									91,234,957.00
	TOTAL COSTS									131,796,689.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									10,155
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,411,696.38	652,880.09	0.00	149,048.40	4,850,664.62	25,658,492.35	33,269,216.36		65,991,998.20
2000-2999	Classified Salaries	1,156,165.90	2,978.23	0.00	25,197.02	1,879,868.51	16,717,569.72	7,585,930.00		27,367,709.38
3000-3999	Employee Benefits	1,186,086.28	317,783.80	0.00	99,589.27	3,288,947.83	23,837,622.48	22,454,104.89		51,184,134.55
4000-4999	Books and Supplies	120,022.65	2,245.14	0.00	5,713.21	46,409.16	380,247.95	16,791.74		571,429.85
5000-5999	Services and Other Operating Expenditures	247,002.31	16,573.69	0.00	3,606.77	20,983.12	46,438,916.71	302,758.32		47,029,840.92
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,791.20	0.00		6,791.20
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	4,120,973.52	992,460.95	0.00	283,154.67	10,086,873.24	113,039,640.41	63,628,801.31	0.00	192,151,904.10
7310	Transfers of Indirect Costs	128,714.75	0.00	0.00	10,884.28	290,122.19	2,089,606.53	2,554,204.55		5,073,532.30
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)	39,221,630.92								39,221,630.92
	Total Indirect Costs	128,714.75	0.00	0.00	10,884.28	290,122.19	2,089,606.53	2,554,204.55	0.00	5,073,532.30
	TOTAL COSTS	4,249,688.27	992,460.95	0.00	294,038.95	10,376,995.43	115,129,246.94	66,183,005.86	0.00	197,225,436.40
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	203,139.08	214,979.67	0.00	0.00	3,720,515.10	146,099.06	50,823.11		4,335,556.02
2000-2999	Classified Salaries	115,891.42	0.00	0.00	0.00	1,696,947.51	6,173,352.79	(26,631.45)		7,959,560.27
3000-3999	Employee Benefits	151,820.61	54,574.14	0.00	0.00	2,024,800.44	6,710,315.86	3,031,327.74		11,972,838.79
4000-4999	Books and Supplies	3,894.55	0.00	0.00	0.00	29,131.28	90.23	12,914.44		46,030.50
5000-5999	Services and Other Operating Expenditures	94.80	1,840.68	0.00	0.00	20,718.21	1,107,378.39	15,350.31		1,145,382.39
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	474,840.46	271,394.49	0.00	0.00	7,492,112.54	14,137,236.33	3,083,784.15	0.00	25,459,367.97
7310	Transfers of Indirect Costs	997.81	0.00	0.00	0.00	290,122.19	10,503.97	562,038.95		863,662.92
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	997.81	0.00	0.00	0.00	290,122.19	10,503.97	562,038.95	0.00	863,662.92
	TOTAL BEFORE OBJECT 8980	475,838.27	271,394.49	0.00	0.00	7,782,234.73	14,147,740.30	3,645,823.10	0.00	26,323,030.89
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									10,517,106.49
										15,805,924.40

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,208,557.30	437,900.42	0.00	149,048.40	1,130,149.52	25,512,393.29	33,218,393.25		61,656,442.18
2000-2999	Classified Salaries	1,040,274.48	2,978.23	0.00	25,197.02	182,921.00	10,544,216.93	7,612,561.45		19,408,149.11
3000-3999	Employee Benefits	1,034,265.67	263,209.66	0.00	99,589.27	1,264,147.39	17,127,306.62	19,422,777.15		39,211,295.76
4000-4999	Books and Supplies	116,128.10	2,245.14	0.00	5,713.21	17,277.88	380,157.72	3,877.30		525,399.35
5000-5999	Services and Other Operating Expenditures	246,907.51	14,733.01	0.00	3,606.77	264.91	45,331,538.32	287,408.01		45,884,458.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,791.20	0.00		6,791.20
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	3,646,133.06	721,066.46	0.00	283,154.67	2,594,760.70	98,902,404.08	60,545,017.16	0.00	166,692,536.13
7310	Transfers of Indirect Costs	127,716.94	0.00	0.00	10,884.28	0.00	2,079,102.56	1,992,165.60		4,209,869.38
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)	39,221,630.92								39,221,630.92
	Total Indirect Costs	127,716.94	0.00	0.00	10,884.28	0.00	2,079,102.56	1,992,165.60	0.00	4,209,869.38
	TOTAL BEFORE OBJECT 8980	3,773,850.00	721,066.46	0.00	294,038.95	2,594,760.70	100,981,506.64	62,537,182.76	0.00	170,902,405.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,517,106.49
	TOTAL COSTS									181,419,512.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	336.65	0.00	0.00	1,130,149.52	937,751.29	184,287.21		2,252,524.67
2000-2999	Classified Salaries	368,789.13	0.00	0.00	0.00	177,298.00	7,165,715.70	7,157,311.14		14,869,113.97
3000-3999	Employee Benefits	21,755.34	61.01	0.00	0.00	562,458.67	643,370.97	324,874.77		1,552,520.76
4000-4999	Books and Supplies	4,979.82	867.50	0.00	0.00	18,954.61	14,034.14	506.23		39,342.30
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	264.91	10,333,414.98	0.00		10,333,679.89
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	395,524.29	1,265.16	0.00	0.00	1,889,125.71	19,094,287.08	7,666,979.35	0.00	29,047,181.59
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	395,524.29	1,265.16	0.00	0.00	1,889,125.71	19,094,287.08	7,666,979.35	0.00	29,047,181.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,517,106.49
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)									86,736,669.77
	TOTAL COSTS									126,300,957.85

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

SELPA: Long Beach Unified (DL)

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 2019-20 Budget by LEA (LB-B) and the 2018-19 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 2019-20 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 2019-20 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Long Beach Unified (DL)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
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 and 3315)	_____ 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: Long Beach Unified (DL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	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	198,296,205.00		
b. Less: Expenditures paid from federal sources	16,377,669.00		
c. Expenditures paid from state and local sources	181,918,536.00	181,419,512.07	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		181,419,512.07	
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	181,918,536.00	181,419,512.07	499,023.93

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 2019-20	Comparison Year FY 2018-19	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	198,296,205.00		
b. Less: Expenditures paid from federal sources	16,377,669.00		
c. Expenditures paid from state and local sources	181,918,536.00	181,419,512.07	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		181,419,512.07	
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	181,918,536.00	181,419,512.07	
d. Special education unduplicated pupil count	10155	10155	
e. Per capita state and local expenditures (A2c/A2d)	17,914.18	17,865.04	49.14

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: Long Beach Unified (DL)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year FY 2018-19	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	131,796,689.00	126,300,957.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		126,300,957.85	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>131,796,689.00</u>	<u>126,300,957.85</u>	<u>5,495,731.15</u>

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

	Budget FY 2019-20	Comparison Year FY 2018-19	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	131,796,689.00	126,300,957.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		126,300,957.85	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>131,796,689.00</u>	<u>126,300,957.85</u>	
b. Special education unduplicated pupil count	<u>10,155</u>	<u>10,155</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,978.50</u>	<u>12,437.32</u>	<u>541.18</u>

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(662,944.26)	0.00	(1,288,926.62)				
Other Sources/Uses Detail					9,180,411.00	6,458,425.00		
Fund Reconciliation							9,450,954.99	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,939.66	0.00	51,347.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	218,602.75	0.00	1,233,959.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,000,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	209,683.12	0.00	3,619.30	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,391,716.59
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,458,425.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	107,283.22	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	111,796.67	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	50,000.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	10,026.00	0.00						
Other Sources/Uses Detail					0.00	9,180,411.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	612.84	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	9,238.40
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	662,944.26	(662,944.26)	1,288,926.62	(1,288,926.62)	15,638,836.00	15,638,836.00	9,450,954.99	9,450,954.99

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: CLEAR PASSAGE EDUCATIONAL CENTER
CDS #: 19647250131938
Charter Approving Entity: LONG BEACH UNIFIED SCHOOL DISTRICT
County: LOS ANGELES
Charter #: 1682

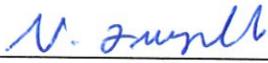
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Name	Name	Vivianna Trujillo Name
Title	Title	Executive Director Title
Telephone	Telephone	562-270-6052 Telephone
Email address	Email address	vtrujillo@cpecschools.org Email address

To the entity that approved the charter school:

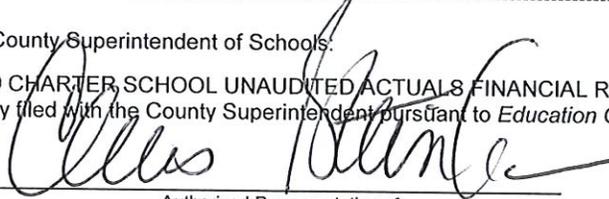
(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8-15-19
Charter School Official
(Original signature required)

Printed Name: Vivianna Trujillo Title: Executive Director

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 8/20/19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: CLEAR PASSAGE EDUCATIONAL CENTER

CDS #: 19647250131938

Charter Approving Entity: LONG BEACH UNIFIED SCHOOL DISTRICT

County: LOS ANGELES

Charter #: 1682

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	580,176.00		580,176.00
Education Protection Account State Aid - Current Year	8012	12,028.00		12,028.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	108,546.00		108,546.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		700,750.00	0.00	700,750.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	29,810.00		29,810.00
Total, Federal Revenues		29,810.00	0.00	29,810.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	19,989.07	4,152.33	24,141.40
Total, Other State Revenues		19,989.07	4,152.33	24,141.40
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	2,819.28		2,819.28
Total, Local Revenues		2,819.28	0.00	2,819.28
5. TOTAL REVENUES				
		753,368.35	4,152.33	757,520.68
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	58,506.94		58,506.94
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		58,506.94	0.00	58,506.94
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	66,150.00		66,150.00
Clerical, Technical and Office Salaries	2400	63,472.50		63,472.50
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		129,622.50	0.00	129,622.50

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: CLEAR PASSAGE EDUCATIONAL CENTER

CDS #: 19647250131938

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	9,525.96		9,525.96
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	10,764.65		10,764.65
Health and Welfare Benefits	3401-3402	41,611.05		41,611.05
Unemployment Insurance	3501-3502	1,666.21		1,666.21
Workers' Compensation Insurance	3601-3602	2,975.73		2,975.73
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	9,556.62		9,556.62
Total, Employee Benefits		76,100.22	0.00	76,100.22
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	13,076.87	4,152.33	17,229.20
Books and Other Reference Materials	4200	161.97		161.97
Materials and Supplies	4300	1,913.12		1,913.12
Noncapitalized Equipment	4400			0.00
Food	4700	212.18		212.18
Total, Books and Supplies		15,364.14	4,152.33	19,516.47
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200			0.00
Dues and Memberships	5300	1,020.00		1,020.00
Insurance	5400	12,637.00		12,637.00
Operations and Housekeeping Services	5500	30,956.25		30,956.25
Rentals, Leases, Repairs, and Noncap. Improvements	5600	37,281.94		37,281.94
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	291,329.39		291,329.39
Communications	5900	1,657.09		1,657.09
Total, Services and Other Operating Expenditures		374,881.67	0.00	374,881.67
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	6,966.72		6,966.72
Total, Capital Outlay		6,966.72	0.00	6,966.72
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed. *	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	(2.00)		(2.00)
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		(2.00)	0.00	(2.00)
Total, Other Outgo		(2.00)	0.00	(2.00)
8. TOTAL EXPENDITURES		661,440.19	4,152.33	665,592.52

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: CLEAR PASSAGE EDUCATIONAL CENTER

CDS #: 19647250131938

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		91,928.16	0.00	91,928.16
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		91,928.16	0.00	91,928.16
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(130,265.48)		(130,265.48)
b. Adjustments/Restatements	9793, 9795	(10,000.00)		(10,000.00)
c. Adjusted Beginning Fund Balance /Net Position		(140,265.48)	0.00	(140,265.48)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(48,337.32)	0.00	(48,337.32)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	8,882.74		8,882.74
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(57,220.06)	0.00	(57,220.06)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: CLEAR PASSAGE EDUCATIONAL CENTER

CDS #: 19647250131938

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	39,019.44		39,019.44
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
	9150			0.00
2. Investments				
3. Accounts Receivable	9200	184,685.82		184,685.82
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	2,490.13		2,490.13
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	13,882.74		13,882.74
9. TOTAL ASSETS		240,078.13	0.00	240,078.13
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	56,484.77		56,484.77
2. Due to Grantor Governments	9590	65,883.31		65,883.31
3. Current Loans	9640	166,047.37		166,047.37
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		288,415.45	0.00	288,415.45
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(48,337.32)	0.00	(48,337.32)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: CLEAR PASSAGE EDUCATIONAL CENTER

CDS #: 19647250131938

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	except 3801- 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

Charter School Name: CLEAR PASSAGE EDUCATIONAL CENTER

CDS #: 19647250131938

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)	<u>665,592.52</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>29,810.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>635,782.52</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>6,964.72</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 628,817.80</u>

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	60.14	60.16	60.14	68.00	68.00	68.00
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)	60.14	60.16	60.14	68.00	68.00	68.00
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)	60.14	60.16	60.14	68.00	68.00	68.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			62,500.00		31,244.00	0.00	31,256.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	62,500.00	0.00	31,244.00	0.00	31,256.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Intellectual Virtues Academy
CDS #: 19647250127506
Charter Approving Entity: Long Beach Unified School District
County: Los Angeles
Charter #: 1504

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Name	Vanessa Uyeda Name	Joanna Han Name
Title	Fiscal Services Analyst Title	Business Manager Title
Telephone	562-997-8134 Telephone	213-292-6620 extension 422 Telephone
Email address	vuyeda@lbschools.net Email address	joanna.han@edtec.com Email address

To the entity that approved the charter school:

2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature] Date: 8/11/19
Charter School Official
(Original signature required)

Printed Name: Jacquie Bryant Title: Principal

To the County Superintendent of Schools:

2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature] Date: 8/28/19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: Intellectual Virtues Academy of Long Beach

CDS #: 19647250127506

Charter Approving Entity: Long Beach Unified School District

County: Los Angeles

Charter #: 1504

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,381,928.00		1,381,928.00
Education Protection Account State Aid - Current Year	8012	44,740.00		44,740.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	403,754.00		403,754.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,830,422.00	0.00	1,830,422.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		0.00	0.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		17,415.70	17,415.70
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	17,415.70	17,415.70
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	105,466.69	19,798.07	125,264.76
Total, Other State Revenues		105,466.69	19,798.07	125,264.76
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	93,400.83	8,283.05	101,683.88
Total, Local Revenues		93,400.83	8,283.05	101,683.88
5. TOTAL REVENUES				
		2,029,289.52	45,496.82	2,074,786.34
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	651,965.97	0.00	651,965.97
Certificated Pupil Support Salaries	1200	55,284.55	0.00	55,284.55
Certificated Supervisors' and Administrators' Salaries	1300	152,145.11	0.00	152,145.11
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		859,395.63	0.00	859,395.63
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	42,557.28	0.00	42,557.28
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	85,416.30	0.00	85,416.30
Other Noncertificated Salaries	2900	18,697.28	0.00	18,697.28
Total, Noncertificated Salaries		146,670.86	0.00	146,670.86

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: Intellectual Virtues Academy of Long Beach

CDS #: 19647250127506

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	142,061.34	0.00	142,061.34
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	24,360.00	0.00	24,360.00
Health and Welfare Benefits	3401-3402	93,115.37	0.00	93,115.37
Unemployment Insurance	3501-3502	10,905.01	0.00	10,905.01
Workers' Compensation Insurance	3601-3602	8,881.01	0.00	8,881.01
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	337.87	0.00	337.87
Total, Employee Benefits		279,660.60	0.00	279,660.60
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	6,386.82	0.00	6,386.82
Books and Other Reference Materials	4200	2,469.13	0.00	2,469.13
Materials and Supplies	4300	15,291.52	0.00	15,291.52
Noncapitalized Equipment	4400	31,205.60	0.00	31,205.60
Food	4700	18,099.23	26,894.82	44,994.05
Total, Books and Supplies		73,452.30	26,894.82	100,347.12
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	7,379.60	0.00	7,379.60
Dues and Memberships	5300	2,588.94	0.00	2,588.94
Insurance	5400	10,152.00	0.00	10,152.00
Operations and Housekeeping Services	5500	29,692.01	0.00	29,692.01
Rentals, Leases, Repairs, and Noncap. Improvements	5600	138,123.33	0.00	138,123.33
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	356,933.64	18,602.00	375,535.64
Communications	5900	3,178.84	0.00	3,178.84
Total, Services and Other Operating Expenditures		548,048.36	18,602.00	566,650.36
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	38,615.33	0.00	38,615.33
Total, Capital Outlay		38,615.33	0.00	38,615.33
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,945,843.08	45,496.82	1,991,339.90

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: Intellectual Virtues Academy of Long Beach

CDS #: 19647250127506

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		83,446.44	0.00	83,446.44
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		83,446.44	0.00	83,446.44
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	735,815.81	0.00	735,815.81
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		735,815.81	0.00	735,815.81
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		819,262.25	0.00	819,262.25
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	819,262.25	0.00	819,262.25

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: Intellectual Virtues Academy of Long Beach

CDS #: 19647250127506

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00
In Banks	9120	728,853.83	0.00	728,853.83
In Revolving Fund	9130	0.00		0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	0.00		0.00
	9150	0.00		0.00
2. Investments	9200	282,412.30		282,412.30
3. Accounts Receivable	9290	0.00		0.00
4. Due from Grantor Governments	9320	0.00		0.00
5. Stores	9330	33,508.11		33,508.11
6. Prepaid Expenditures (Expenses)	9340	0.00		0.00
7. Other Current Assets	9400-9489	64,650.69		64,650.69
8. Capital Assets (accrual basis only)				
9. TOTAL ASSETS		1,109,424.93	0.00	1,109,424.93
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources				
	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable				
	9500	271,032.68		271,032.68
2. Due to Grantor Governments	9590	19,130.00		19,130.00
3. Current Loans	9640	0.00		0.00
4. Unearned Revenue	9650	0.00		0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00		0.00
6. TOTAL LIABILITIES		290,162.68	0.00	290,162.68
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources				
	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)				
		819,262.25	0.00	819,262.25

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2018 to June 30, 2019

Charter School Name: Intellectual Virtues Academy of Long Beach

CDS #: 19647250127506

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

Charter School Name: Intellectual Virtues Academy of Long Beach

CDS #: 19647250127506

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)	<u>1,991,339.90</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>17,415.70</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,973,924.20</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>38,615.33</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,935,308.87</u>

INTELLECTUAL VIRTUES ACADEMY OF LONG BEACH

ADA Assumptions

2018-19	Enrollment	Attendance Rate	ADA
4-6	78	96%	74.64 <i>certified P-2</i>
7-8	156	96%	149.06 <i>certified P-2</i>
Total	234	96%	223.696