

**ENDING BALANCE ANALYSIS  
2017-18 UNAUDITED ACTUALS  
FINANCIAL REPORT**

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2016	Audited Actuals Surplus or Deficit	Audited Actuals Balance 6/30/2017	Estimated Surplus or Deficit	Unaudited Actuals Balance 6/30/2018
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education Program Reserves	\$2,627,390.90	\$117,990.39	\$2,745,381.29	(\$1,511,838.40)	\$1,233,542.89
3	Sp Ed & SELPA Restricted Grants/Programs	\$5,748,289.98	\$1,408,025.73	\$7,156,315.71	\$1,510,082.37	\$8,666,398.08
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$11,426,575.76	\$1,040,593.14	\$12,467,168.90	\$158,634.35	\$12,625,803.25
6	<b><i>SUBTOTAL RESTRICTED PROGRAMS</i></b>	<b>\$19,802,256.64</b>	<b>\$2,566,609.26</b>	<b>\$22,368,865.90</b>	<b>\$156,878.32</b>	<b>\$22,525,744.22</b>
7	Designated Unrestricted Programs	\$43,609,422.05	\$10,222,296.85	\$53,831,718.90	\$11,850,170.53	\$65,681,889.43
8	Court/Community Schools Unrestricted Lottery	\$12,902.64	\$14,794.18	\$27,696.82	\$11,943.87	\$39,640.69
9	Special Education Unrestricted Lottery	\$66,135.18	\$17,445.86	\$83,581.04	\$20,829.21	\$104,410.25
10	CTE Unrestricted Lottery	\$199,780.63	(\$65,816.48)	\$133,964.15	(\$15,925.94)	\$118,038.21
11	Lottery - Technology Support	\$770,237.39	\$48,520.20	\$818,757.59	(\$218,520.54)	\$600,237.05
12	Revolving, Petty Cash	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00
13	Designated Economic Uncertainties	\$1,989,802.00	\$50,036.00	\$2,039,838.00	\$172,812.00	\$2,212,650.00
14	Unrestricted Reserves	\$8,055,954.36	\$932,797.44	\$8,988,751.80	\$870,621.80	\$9,859,373.60
15	QZAB Qualified Zone Academy Bond #1	\$888,227.55	\$35,805.49	\$924,033.04	\$37,228.23	\$961,261.27
16	QZAB Qualified Zone Academy Bond #2	\$825,567.44	\$28,064.58	\$853,632.02	\$28,964.34	\$882,596.36
17	QZAB Qualified Zone Academy Bond #3	\$655,634.43	(\$208,333.17)	\$447,301.26	(\$208,333.17)	\$238,968.09
18	<b><i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES</i></b>	<b>\$57,076,488.67</b>	<b>\$11,075,610.95</b>	<b>\$68,152,099.62</b>	<b>\$12,549,790.33</b>	<b>\$80,701,889.95</b>
19	<b>TOTAL GENERAL FUND (CDE SACS Financial Reports)</b>	<b>\$76,878,745.31</b>	<b>\$13,642,220.21</b>	<b>\$90,520,965.52</b>	<b>\$12,706,668.65</b>	<b>\$103,227,634.17</b>

<b>TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)</b>						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,639,460.29	\$246,816.26	\$4,886,276.55	(\$75,102.00)	\$4,811,174.55
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$111,770.00	\$8,299.00	\$120,069.00	\$11,740.00	\$131,809.00
22	<b>TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)</b>	<b>\$4,751,230.29</b>	<b>\$255,115.26</b>	<b>\$5,006,345.55</b>	<b>(\$63,362.00)</b>	<b>\$4,942,983.55</b>

23	<b><i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i></b>	<b>\$24,441,716.93</b>	<b>\$2,813,425.52</b>	<b>\$27,255,142.45</b>	<b>\$81,776.32</b>	<b>\$27,336,918.77</b>
24	<b><i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES FUND 01 + FUND 02</i></b>	<b>\$57,188,258.67</b>	<b>\$11,083,909.95</b>	<b>\$68,272,168.62</b>	<b>\$12,561,530.33</b>	<b>\$80,833,698.95</b>
25	<b>TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)</b>	<b>\$81,629,975.60</b>	<b>\$13,897,335.47</b>	<b>\$95,527,311.07</b>	<b>\$12,643,306.65</b>	<b>\$108,170,617.72</b>

<b>OTHER FUNDS</b>						
26	Charter Fund (Fund 09)	\$3,269,804.30	\$1,279,781.79	\$4,549,586.09	\$2,106,898.28	\$6,656,484.37
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$234,641.63	(\$101,092.67)	\$133,548.96	(\$13,899.78)	\$119,649.18
29	Child Development Fund (Fund 12)	\$798,498.10	(\$77,956.56)	\$720,541.54	(\$44,593.31)	\$675,948.23
30	County School Facilities (Fund 35)	\$363,010.27	(\$363,010.27)	\$0.00	\$0.00	\$0.00
31	Special Insurance Fund (Fund 67)	\$7,999,911.38	(\$6,769,129.51)	\$1,230,781.87	\$210,775.14	\$1,441,557.01
32	Retiree Benefit Trust Fund (Fund 71)	\$0.00	\$7,133,170.11	\$7,133,170.11	\$331,181.93	\$7,464,352.04

33	<b>TOTAL ALL FUNDS</b>	<b>\$94,295,841.28</b>	<b>\$14,999,098.36</b>	<b>\$109,294,939.64</b>	<b>\$15,233,668.91</b>	<b>\$124,528,608.55</b>
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**ALL FUNDS REVENUE/EXPENDITURE SUMMARY  
2017-18 UNAUDITED ACTUALS**

	<b>2017-18 Budget</b>	<b>2017-18 First Interim</b>	<b>2017-18 Second Interim</b>	<b>2017-18 Unaudited Actuals</b>
<b>Beginning Balance All Funds July 1st</b>	<b>\$101,895,291.28</b>	<b>\$109,294,939.64</b>	<b>\$109,294,939.64</b>	<b>\$109,294,939.64</b>
<b><u>REVENUES</u></b>				
General Fund 01	\$118,738,519.00	\$122,786,643.00	\$124,540,868.00	\$123,339,160.32
Teachers College of SJ Fund 02	\$6,989,468.00	\$7,037,072.00	\$7,118,441.00	\$6,527,045.81
Charter Fund 09	\$22,619,328.00	\$22,859,931.00	\$24,041,527.00	\$24,050,783.06
Special Education Pass Thru Fund 10	\$47,841,126.00	\$48,631,917.00	\$49,123,339.00	\$47,348,390.00
Adults In Corrections Fund 11	\$496,223.00	\$492,754.00	\$586,109.00	\$600,284.57
Child Development Fund 12	\$59,312,220.00	\$59,621,220.00	\$65,377,985.00	\$36,761,267.96
County School Facilities Fund 35	\$2,776.00	\$0.00	\$0.00	\$0.00
Special Insurance Fund 67	\$1,440,959.00	\$1,492,476.00	\$1,467,958.00	\$1,372,332.74
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00	\$337,437.94
<b>Subtotal All Funds Revenues</b>	<b>\$257,440,619.00</b>	<b>\$262,922,013.00</b>	<b>\$272,256,227.00</b>	<b>\$240,336,702.40</b>
<b>Total Beginning Balance and Revenue All Funds</b>	<b>\$359,335,910.28</b>	<b>\$372,216,952.64</b>	<b>\$381,551,166.64</b>	<b>\$349,631,642.04</b>
<b><u>EXPENDITURES</u></b>				
General Fund 01	\$115,107,939.00	\$126,102,564.00	\$126,732,873.00	\$110,632,491.67
Teachers College of SJ Fund 02	\$6,987,504.00	\$7,428,928.00	\$7,297,991.00	\$6,590,407.81
Charter Fund 09	\$22,351,865.00	\$22,154,967.00	\$23,237,591.00	\$21,943,884.78
Special Education Pass Thru Fund 10	\$47,841,126.00	\$48,631,917.00	\$49,123,339.00	\$47,348,390.00
Adults In Corrections Fund 11	\$496,223.00	\$550,890.00	\$664,245.00	\$614,184.35
Child Development Fund 12	\$59,548,718.00	\$59,741,325.00	\$65,498,090.00	\$36,805,861.27
County School Facilities Fund 35	\$0.00	\$0.00	\$0.00	\$0.00
Special Insurance Fund 67	\$634,077.00	\$648,132.00	\$908,263.00	\$1,161,557.60
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00	\$6,256.01
<b>Subtotal All Funds Expenditures</b>	<b>\$252,967,452.00</b>	<b>\$265,258,723.00</b>	<b>\$273,462,392.00</b>	<b>\$225,103,033.49</b>
Estimated Ending Balance General Fund	\$87,158,923.31	\$87,205,044.52	\$88,328,960.52	\$103,227,634.17
Estimated Ending Balance All Other Funds	\$19,209,534.97	\$19,753,185.12	\$19,759,814.12	\$21,300,974.38
<b>Estimated Ending Balance All Funds June 30th</b>	<b>\$106,368,458.28</b>	<b>\$106,958,229.64</b>	<b>\$108,088,774.64</b>	<b>\$124,528,608.55</b>
<b>Total Expenditures and Estimated Ending Balance All Funds</b>	<b>\$359,335,910.28</b>	<b>\$372,216,952.64</b>	<b>\$381,551,166.64</b>	<b>\$349,631,642.04</b>

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$734,443.00	\$734,443.00	\$734,443.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$124,239.36	\$124,239.36	\$124,239.36	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$28,286,472.10	\$28,286,472.10	\$0.00	\$28,286,472.10	2
4	Special Education - Charter Decline Adj Reserve	6500	1013	\$521,299.00	-\$260,650.00	\$260,649.00	\$0.00	\$260,649.00	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$1,619,847.77	-\$1,619,847.77	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$1,528,202.71	\$1,528,202.71	\$17,495,303.78	-\$15,967,101.07	2
7	Special Education - Mid-Year Growth Reserve	6500	1027	\$180,000.00	\$69,002.13	\$249,002.13	\$0.00	\$249,002.13	2
8	Special Education - NPS -Non Public Schools EIBT - Early Intervention Behavioral Treatment Reserve	6500	1028	\$927,754.04	-\$927,754.04	\$0.00	\$0.00	\$0.00	2
9	Special Education - Out of Home Care Contribution Reserve	6500	1029	\$800,000.00	-\$400,000.00	\$400,000.00	\$0.00	\$400,000.00	2
10	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$5,197,665.75	-\$5,197,665.75	2
11	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$316,328.25	\$7,563.51	\$323,891.76	\$0.00	\$323,891.76	2

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12	Special Education - Pupil Services	6500	1500	\$0.00	\$42,000.00	\$42,000.00	\$791,865.92	-\$749,865.92	2
13	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$742,489.59	-\$742,489.59	2
14	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$2,136,921.24	-\$2,136,921.24	2
15	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,474,798.85	-\$1,474,798.85	2
16	Special Education - Deferred Maintenance	6500	1710	\$0.00	-\$185,216.20	-\$185,216.20	\$0.00	-\$185,216.20	2
17	Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$212,565.71	-\$212,565.71	2
18	Special Education - Infants	6510	1040	\$0.00	\$240,555.00	\$240,555.00	\$240,555.00	\$0.00	2
<b>Total by Ending Balance Line</b>				\$2,745,381.29	\$29,258,857.57	\$32,004,238.86	\$30,770,695.97	\$1,233,542.89	2
19	SELPA - Special Education Local Planning - Federal Preschool Grant	3315	2100	\$0.00	\$59,600.00	\$59,600.00	\$59,600.00	\$0.00	3
20	SELPA - Special Education Local Planning - Federal Preschool Grant Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00	3
21	Special Education - Preschool Local Entitlements	3320	1100	\$0.00	\$274,888.00	\$274,888.00	\$274,888.00	\$0.00	3

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22	SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	\$0.00	\$794,810.00	\$794,810.00	\$794,810.00	\$0.00	3
23	SELPA - Special Education Local Planning - Preschool Staff Development	3345	2120	\$0.00	\$3,476.00	\$3,476.00	\$3,476.00	\$0.00	3
24	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3
25	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2219	\$0.00	\$728.28	\$728.28	\$728.28	\$0.00	3
26	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2220	\$0.00	\$12,151.24	\$12,151.24	\$12,151.24	\$0.00	3
27	SELPA - Special Education Local Planning - Medi-Cal Billing Option	5640	6510	\$525,560.13	\$178,919.29	\$704,479.42	\$135,288.27	\$569,191.15	3
28	Special Education - Educator Effectiveness	6264	1459	\$42,493.84	\$0.00	\$42,493.84	\$42,493.84	\$0.00	3
29	Special Education - Lottery Restricted	6300	1026	\$139,214.25	\$37,358.57	\$176,572.82	\$40,201.10	\$136,371.72	3
30	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$56,740.63	\$150,020.00	\$206,760.63	\$173,900.67	\$32,859.96	3
31	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$3,992,484.80	\$1,896,148.00	\$5,888,632.80	\$612,183.49	\$5,276,449.31	3
32	SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$573,447.68	\$406,160.00	\$979,607.68	\$344,308.32	\$635,299.36	3

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33	SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$459,391.45	\$609,241.00	\$1,068,632.45	\$566,718.43	\$501,914.02	3
34	SELPA - Special Education Local Planning - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
35	SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$12,324.82	\$293,855.00	\$306,179.82	\$292,880.74	\$13,299.08	3
36	Special Education - Mental Health Prop 98	6512	1322	\$0.00	\$689,930.70	\$689,930.70	\$689,930.70	\$0.00	3
37	SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$823,358.40	\$667,818.30	\$1,491,176.70	\$696,992.13	\$794,184.57	3
38	Special Education - COSP - County Operated Schools & Programs -Mental Health Services	6512	3209	\$74,338.47	\$25,813.89	\$100,152.36	\$0.00	\$100,152.36	3
39	Special Education - Venture Academy - Mental Health Services	6512	3214	\$6,728.72	\$40,356.01	\$47,084.73	\$39,060.66	\$8,024.07	3
40	Special Education - Infant Discretionary	6515	1112	\$0.00	\$7,243.00	\$7,243.00	\$7,243.00	\$0.00	3
41	SELPA - Special Education Local Planning - Workability I	6520	2200	\$0.00	\$296,225.00	\$296,225.00	\$296,225.00	\$0.00	3
42	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$54,005.94	\$23,567.96	\$77,573.90	\$32,479.82	\$45,094.08	3
43	SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network	9010	2161	\$12,330.75	\$25,034.00	\$37,364.75	\$28,929.71	\$8,435.04	3

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44	SELPA - Special Education Local Planning - 504 Training	9010	2162	\$10,279.32	\$1,325.82	\$11,605.14	\$447.93	\$11,157.21	3
45	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$41,353.12	\$21,365.84	\$62,718.96	\$24,644.61	\$38,074.35	3
46	SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	\$80,743.47	\$20,668.16	\$101,411.63	\$27,741.11	\$73,670.52	3
47	SELPA - Special Education Local Planning - Autism Forum	9010	2175	\$8,654.74	\$2,936.41	\$11,591.15	\$4,351.45	\$7,239.70	3
48	SELPA - Special Education Local Planning Area - School Wide Positive Behavior Support	9010	2188	\$7,019.87	\$0.00	\$7,019.87	\$466.61	\$6,553.26	3
49	SELPA - Special Education Local Planning - Workability Region 4	9010	2202	\$1,821.52	\$0.00	\$1,821.52	\$440.59	\$1,380.93	3
50	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$191,076.31	\$158,868.17	\$349,944.48	\$3,496.59	\$346,447.89	3
51	SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	\$42,947.48	\$17,652.02	\$60,599.50	\$0.00	\$60,599.50	3
<b>Total by Ending Balance Line</b>				\$7,156,315.71	\$6,839,547.66	\$13,995,863.37	\$5,329,465.29	\$8,666,398.08	3
52	Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$0.00	\$915,752.70	\$915,752.70	\$915,752.70	\$0.00	5
53	Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	\$0.00	\$64,007.93	\$64,007.93	\$64,007.93	\$0.00	5



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54	School Improvement - RSDSS - Regional System of District School Support Carryover	3020	6388	\$0.00	\$137,198.18	\$137,198.18	\$137,198.18	\$0.00	5
55	School Improvement - RSDSS - Regional System of District School Support	3020	6393	\$0.00	\$463,990.52	\$463,990.52	\$463,990.52	\$0.00	5
56	Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$0.00	\$708,275.96	\$708,275.96	\$708,275.96	\$0.00	5
57	Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	\$0.00	\$3,269.00	\$3,269.00	\$3,269.00	\$0.00	5
58	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$915.92	-\$915.92	5
59	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$1,939.75	-\$1,939.75	5
60	Migrant Education - Banta	3060	6025	\$0.00	\$0.00	\$0.00	\$7.48	-\$7.48	5
61	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$8,494.39	-\$8,494.39	5
62	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$1,588.87	-\$1,588.87	5
63	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$7,997.48	-\$7,997.48	5
64	Migrant Education - Administration	3060	6080	\$0.00	\$2,266,068.88	\$2,266,068.88	\$523,261.97	\$1,742,806.91	5



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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
65	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$82,267.31	-\$82,267.31	5
66	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$75,939.42	-\$75,939.42	5
67	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$165,522.64	-\$165,522.64	5
68	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$186,150.81	-\$186,150.81	5
69	Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$487,751.26	-\$487,751.26	5
70	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$167,765.67	-\$167,765.67	5
71	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$44,852.71	-\$44,852.71	5
72	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$4,845.67	-\$4,845.67	5
73	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$167,424.88	-\$167,424.88	5
74	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$172,756.86	-\$172,756.86	5
75	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$11,906.03	-\$11,906.03	5

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76	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$154,650.28	-\$154,650.28	5
77	Migrant Education - Leadership	3060	6098	\$0.00	\$0.00	\$0.00	\$29.48	-\$29.48	5
78	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$245.49	-\$245.49	5
79	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$343.23	-\$343.23	5
80	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$15,681.18	-\$15,681.18	5
81	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$317.93	-\$317.93	5
82	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$2,007.08	-\$2,007.08	5
83	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$807,331.58	\$807,331.58	\$45,201.74	\$762,129.84	5
84	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$181,484.93	-\$181,484.93	5
85	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$11,823.81	-\$11,823.81	5
86	Migrant Education - Summer School Parent Participation	3061	6084	\$0.00	\$0.00	\$0.00	\$685.70	-\$685.70	5

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87	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$26,069.10	-\$26,069.10	5
88	Migrant Education - Summer School Health	3061	6087	\$0.00	\$0.00	\$0.00	\$4,000.00	-\$4,000.00	5
89	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$258,642.99	-\$258,642.99	5
90	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$30,200.46	-\$30,200.46	5
91	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$39,868.61	-\$39,868.61	5
92	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$22,895.14	-\$22,895.14	5
93	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$108,317.19	-\$108,317.19	5
94	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$59,547.00	-\$59,547.00	5
95	School Readiness Migrant Education	3110	6021	\$0.00	\$145,340.00	\$145,340.00	\$145,340.00	\$0.00	5
96	COSP Special Education Fed Local Assistance	3310	3457	\$0.00	\$94,260.00	\$94,260.00	\$94,260.00	\$0.00	5
97	Venture Special Education Local Planning	3310	3860	\$0.00	\$149,245.00	\$149,245.00	\$149,245.00	\$0.00	5

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98	VEA - Vocational Education Act - Secondary Education Section 131	3550	6570	\$0.00	\$42,248.00	\$42,248.00	\$42,248.00	\$0.00	5
99	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$35,404.00	\$35,404.00	\$35,404.00	\$0.00	5
100	Title II Part A - NCLB - No Child Left Behind - Improving Teacher Quality	4035	6161	\$0.00	\$37,209.82	\$37,209.82	\$37,209.82	\$0.00	5
101	21st Century CLC - Community Learning Centers Core/Supplemental	4124	6375	\$0.00	\$533,861.28	\$533,861.28	\$533,861.28	\$0.00	5
102	21st Century CLC - Community Learning Centers Core Supplemental Carryover	4124	6378	\$0.00	\$154,626.70	\$154,626.70	\$154,626.70	\$0.00	5
103	Title III NCLB - No Child Left Behind - LEP - Limited English Proficient - Consortium	4203	6112	\$0.00	\$40,587.98	\$40,587.98	\$40,587.98	\$0.00	5
104	Title III - LEP - Limited English Proficient - Consortium Carryover	4203	6113	\$0.00	\$25,003.35	\$25,003.35	\$25,003.35	\$0.00	5
105	Title III NCLB - No Child Left Behind Year 4 Technical Assistance 2016-2018	4204	6114	\$0.00	\$51,931.88	\$51,931.88	\$51,931.88	\$0.00	5
106	Title III NCLB - No Child Left Behind Year 4 Technical Assistance 7/1/17-9/30/19	4204	6116	\$0.00	\$142,643.00	\$142,643.00	\$142,643.00	\$0.00	5
107	Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$0.00	\$443,279.09	\$443,279.09	\$443,279.09	\$0.00	5
108	Child Nutrition / Food Services - Outdoor Education	5310	7600	\$0.00	\$57,660.87	\$57,660.87	\$57,660.87	\$0.00	5

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109	Child Nutrition: School Breakfast Startup BATB - Breakfast After the Bell - C/CS	5380	3696	\$0.00	\$44,424.48	\$44,424.48	\$44,424.48	\$0.00	5
110	Education for the Homeless	5630	3435	\$0.00	\$37,638.06	\$37,638.06	\$37,638.06	\$0.00	5
111	YouthBuild of San Joaquin DOL 5 - Department of Labor	5810	6259	\$0.00	\$371,842.26	\$371,842.26	\$371,842.26	\$0.00	5
112	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$35,213.02	\$35,213.02	\$35,213.02	\$0.00	5
113	ASES - After School Education & Safety - Transitional	6010	6371	\$0.00	\$2,003,806.20	\$2,003,806.20	\$2,003,806.20	\$0.00	5
114	Educator Effectiveness - COSP - County Operated Schools & Programs	6264	3453	\$114,271.95	\$0.00	\$114,271.95	\$114,271.95	\$0.00	5
115	Lottery Restricted - Court/Community Schools	6300	3006	\$469,618.97	\$82,251.88	\$551,870.85	\$0.00	\$551,870.85	5
116	Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$130,854.90	\$0.00	\$130,854.90	\$122,257.11	\$8,597.79	5
117	Lottery Restricted Adults In Corrections Transfer	6300	4102	\$43,382.04	\$13,897.89	\$57,279.93	\$0.00	\$57,279.93	5
118	Direct Support Professional Training - ROC/P - Regional Occupation Center Program	6355	4051	\$12,318.44	\$61,440.82	\$73,759.26	\$42,328.63	\$31,430.63	5
119	Community - CTE - Career Technical Education Revenue	6371	4001	\$0.00	\$123,816.00	\$123,816.00	\$123,816.00	\$0.00	5

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120	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$1,489,085.80	\$1,489,085.80	\$1,489,085.80	\$0.00	5
121	COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$2,414,519.98	\$340,116.79	\$2,754,636.77	\$515,315.33	\$2,239,321.44	5
122	COE - County Office of Education Other Programs - Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$3,546,940.50	\$304,359.76	\$3,851,300.26	\$995,310.66	\$2,855,989.60	5
123	COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$0.00	\$110,367.63	\$110,367.63	\$110,367.63	\$0.00	5
124	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,126.00	\$51,126.00	\$51,126.00	\$0.00	5
125	TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$0.00	\$90,025.58	\$90,025.58	\$90,025.58	\$0.00	5
126	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$18,621.20	\$18,621.20	\$18,621.20	\$0.00	5
127	CREEC - California Regional Environmental Education	7135	6201	\$0.00	\$32,727.00	\$32,727.00	\$32,727.00	\$0.00	5
128	New Energy Academy	7220	3836	\$0.00	\$40,796.67	\$40,796.67	\$40,796.67	\$0.00	5
129	College Readiness	7338	3454	\$156,196.00	\$0.00	\$156,196.00	\$0.00	\$156,196.00	5
130	Foster Youth Services	7366	3935	\$0.00	\$659,938.70	\$659,938.70	\$659,938.70	\$0.00	5

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131	STRS On Behalf	7690	0099	\$0.00	\$1,407,326.00	\$1,407,326.00	\$1,407,326.00	\$0.00	5
132	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$29,972.67	\$29,972.67	\$29,972.67	\$0.00	5
133	LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local Control & Accountability	7810	5053	\$0.00	\$495,285.80	\$495,285.80	\$495,285.80	\$0.00	5
134	CalCRN - California Career Resource Network & Career Surfer Mobile Application	7810	5054	\$0.00	\$122,964.80	\$122,964.80	\$122,964.80	\$0.00	5
135	Garamendi 2	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
136	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$443,188.10	\$443,188.10	\$443,188.10	\$0.00	5
137	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$248,547.47	\$248,547.47	\$248,547.47	\$0.00	5
138	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$74,213.08	\$74,213.08	\$74,213.08	\$0.00	5
139	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund	7810	5292	\$0.00	\$371,399.84	\$371,399.84	\$371,399.84	\$0.00	5
140	CREEC - California Regional Environmental Education EEGP - Environmental Education Grant Program	7810	6200	\$0.00	\$147,881.89	\$147,881.89	\$147,881.89	\$0.00	5
141	CREEC - California Regional Environmental Education Amendment	7810	6202	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5



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142	CREEC Recycle	7810	6209	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$0.00	5
143	CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$0.00	\$290,541.71	\$290,541.71	\$290,541.71	\$0.00	5
144	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$202,111.35	\$202,111.35	\$202,111.35	\$0.00	5
145	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$88,707.60	\$88,707.60	\$88,707.60	\$0.00	5
146	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$281,281.84	\$281,281.84	\$281,281.84	\$0.00	5
147	Delta Institute California Water	7810	7163	\$4,308.97	\$6,600.00	\$10,908.97	\$10,636.32	\$272.65	5
148	Routine Maintenance & Repair Requirement	8150	5701	\$0.00	\$1,394,309.00	\$1,394,309.00	\$1,394,309.00	\$0.00	5
149	Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$81,034.15	\$1,400.00	\$82,434.15	\$510.73	\$81,923.42	5
150	Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$0.00	\$190,328.21	\$190,328.21	\$190,328.21	\$0.00	5
151	HSA - Humans Services Agency - Mary Graham Shelter Art Program - COSP - County Operated Schools & Programs	9010	3470	\$0.00	\$6,456.36	\$6,456.36	\$6,456.36	\$0.00	5
152	HSA - Humans Services Agency - Juvenile Dependency Court - COSP - County Operated Schools & Programs	9010	3471	\$0.00	\$90,062.89	\$90,062.89	\$90,062.89	\$0.00	5

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153	Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$109,937.92	\$223,667.93	\$333,605.85	\$215,267.38	\$118,338.47	5
154	BOOF - Betting on Our Future - VAFS - Venture Academy Family of Schools	9010	3857	\$500.00	\$5,700.00	\$6,200.00	\$6,200.00	\$0.00	5
155	HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$0.00	\$74,571.17	\$74,571.17	\$74,571.17	\$0.00	5
156	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$150,397.62	\$150,397.62	\$150,397.62	\$0.00	5
157	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$415,487.47	\$415,487.47	\$415,487.47	\$0.00	5
158	SJCOE - San Joaquin County Office of Education GED Testing Center	9010	4300	\$25,172.43	\$8,753.75	\$33,926.18	\$14,787.98	\$19,138.20	5
159	SEIS - Special Education Information System	9010	5021	\$2,914,902.42	\$4,388,970.65	\$7,303,873.07	\$4,027,280.56	\$3,276,592.51	5
160	Tulare Online Advertisement	9010	5022	\$0.00	\$1,440.00	\$1,440.00	\$1,440.00	\$0.00	5
161	Tulare Ed-Join Referral System	9010	5023	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	5
162	Tulare Digital Platform	9010	5024	\$0.00	\$177,500.00	\$177,500.00	\$177,500.00	\$0.00	5
163	Code Camp	9010	5056	\$0.00	\$25,415.22	\$25,415.22	\$25,415.22	\$0.00	5

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164	SARC Web Application	9010	5057	\$0.00	\$499,983.66	\$499,983.66	\$499,983.66	\$0.00	5
165	CREEC Network Website	9010	5058	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	5
166	PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$1,168.59	\$1,555.00	\$2,723.59	\$2,714.74	\$8.85	5
167	Canine Services Consortium	9010	5208	\$879.74	\$7,237.00	\$8,116.74	\$7,237.01	\$879.73	5
168	Miscellaneous Recycling Revenues	9010	5287	\$155,931.78	\$82,281.36	\$238,213.14	\$84,458.68	\$153,754.46	5
169	Assessment Administration	9010	6069	\$394,040.43	-\$0.01	\$394,040.42	\$1,218.65	\$392,821.77	5
170	TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	\$68,497.88	\$21,000.00	\$89,497.88	\$18,666.93	\$70,830.95	5
171	Environmental Education	9010	6153	\$28,110.70	\$5,600.00	\$33,710.70	\$33,710.70	\$0.00	5
172	i3 Make Sense of Science	9010	6167	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	5
173	North Central Valley STEM Center	9010	6168	\$3,263.14	\$10,000.00	\$13,263.14	\$7,014.27	\$6,248.87	5
174	Teacher Quality Consortium	9010	6180	\$17,717.01	\$3,610.00	\$21,327.01	\$3,074.12	\$18,252.89	5

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175	CAI - California Apprenticeship Initiative Pre Apprenticeship	9010	6255	\$0.00	\$190,688.78	\$190,688.78	\$190,688.78	\$0.00	5
176	PGIM - Prudential Global Investment Management	9010	6256	\$19,424.65	\$0.00	\$19,424.65	\$19,424.65	\$0.00	5
177	PNCC - Project Navigate Constructive Change	9010	6258	\$0.00	\$38,195.16	\$38,195.16	\$38,195.16	\$0.00	5
178	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$0.00	\$184,990.65	\$184,990.65	\$184,990.65	\$0.00	5
179	Natural Resources Fee For Services	9010	6268	\$318,351.04	\$1,321,552.57	\$1,639,903.61	\$1,231,976.54	\$407,927.07	5
180	AmeriCorps Carryover	9010	6269	\$0.00	\$54,714.36	\$54,714.36	\$54,714.36	\$0.00	5
181	Worknet - Youth Education Services	9010	6275	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00	\$0.00	5
182	AmeriCorps	9010	6289	\$0.00	\$63,300.95	\$63,300.95	\$63,300.95	\$0.00	5
183	College & Career	9010	6299	\$148,847.20	\$14,794.32	\$163,641.52	\$20,045.51	\$143,596.01	5
184	Creative Child Care Nursing Services	9010	6345	\$0.00	\$122,606.00	\$122,606.00	\$122,606.00	\$0.00	5
185	New Hope Nursing Services	9010	6356	\$0.00	\$38,339.00	\$38,339.00	\$38,339.00	\$0.00	5

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186	Kaiser After School Running Club Carryover	9010	6364	\$0.00	\$7,165.11	\$7,165.11	\$7,165.11	\$0.00	5
187	Kaiser After School Running Club	9010	6366	\$7,165.11	-\$7,165.11	\$0.00	\$0.00	\$0.00	5
188	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health	9010	6367	\$0.00	\$66,780.31	\$66,780.31	\$66,780.31	\$0.00	5
189	San Joaquin County Network Program	9010	6382	\$0.00	\$74,635.91	\$74,635.91	\$74,635.91	\$0.00	5
190	San Joaquin County Network Program Carryover	9010	6384	\$0.00	\$25,133.33	\$25,133.33	\$25,133.33	\$0.00	5
191	ISABS - Improving Systems of Academic & Behavioral Systems	9010	6387	\$0.00	\$37,542.38	\$37,542.38	\$37,542.38	\$0.00	5
192	PG&E - Pacific Gas & Electric - Bright Ideas	9010	6465	\$4,504.39	\$0.00	\$4,504.39	\$4,504.39	\$0.00	5
193	Medi-Cal Comprehensive Health	9010	6511	\$380,083.94	\$772,914.43	\$1,152,998.37	\$603,080.42	\$549,917.95	5
194	26.5 Special Education Services	9010	6514	\$2,893.79	\$0.00	\$2,893.79	\$0.00	\$2,893.79	5
195	HSA - Human Services Agency - Food Service Certification	9010	6594	\$3,217.85	\$252.00	\$3,469.85	\$0.00	\$3,469.85	5
196	STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$11,503.89	\$0.00	\$11,503.89	\$0.00	\$11,503.89	5

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197	AT&T Aspire	9010	7131	\$0.00	\$20,883.06	\$20,883.06	\$20,883.06	\$0.00	5
198	Student Events	9010	7135	\$0.00	\$249,374.81	\$249,374.81	\$249,374.81	\$0.00	5
199	CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$0.00	\$3,174.90	\$3,174.90	\$3,174.90	\$0.00	5
200	Puentes/CalFire Partnership	9010	7170	\$0.00	\$11,833.96	\$11,833.96	\$11,833.96	\$0.00	5
201	DWAS - Dinner With a Scientist	9010	7181	\$888.69	\$6,498.80	\$7,387.49	\$5,168.67	\$2,218.82	5
202	DSSP - Delta Sierra Science Project CSMP - California Science & Math Project	9010	7187	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	5
203	DSSP - Delta Sierra Science Project	9010	7192	\$0.00	\$28,184.00	\$28,184.00	\$28,184.00	\$0.00	5
204	Schoolyard Habitat	9010	7203	\$1,471.03	\$0.00	\$1,471.03	\$1,471.03	\$0.00	5
205	Teacher Leadership Academy	9010	7205	\$0.00	\$22,269.63	\$22,269.63	\$22,269.63	\$0.00	5
206	Teacher Leadership Academy Carryover	9010	7206	\$0.00	\$17,558.26	\$17,558.26	\$17,558.26	\$0.00	5
207	SJCOE - Next Generation Science Standards -NGSS	9010	7208	\$0.00	\$6,332.34	\$6,332.34	\$6,332.34	\$0.00	5

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208	Artists in Schools	9010	7248	\$5,656.26	\$186,017.86	\$191,674.12	\$169,252.30	\$22,421.82	5
209	Music Services	9010	7270	\$10,488.77	\$2,205.00	\$12,693.77	\$2,726.06	\$9,967.71	5
210	Health/Physical Education	9010	7300	\$33,306.79	\$13,812.00	\$47,118.79	\$2,294.73	\$44,824.06	5
211	21st Century CLC - Community Learning Centers Extra	9010	7317	\$203,753.56	\$0.00	\$203,753.56	\$0.00	\$203,753.56	5
212	COE - County Office of Education - Foundation Administration	9010	7430	\$0.00	\$481.71	\$481.71	\$481.71	\$0.00	5
213	COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$0.00	\$5,175.00	\$5,175.00	\$5,175.00	\$0.00	5
214	COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$0.00	\$5,113.22	\$5,113.22	\$5,113.22	\$0.00	5
215	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$2,468.90	\$2,468.90	\$2,468.90	\$0.00	5
216	COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$0.00	\$3,499.96	\$3,499.96	\$3,499.96	\$0.00	5
217	COE - County Office of Education - Foundation Award - Science Olympiad	9010	7435	\$0.00	\$6,011.35	\$6,011.35	\$6,011.35	\$0.00	5
218	COE - County Office of Education - Foundation Award - Spelling Bee	9010	7437	\$0.00	\$1,063.51	\$1,063.51	\$1,063.51	\$0.00	5



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219	COE - County Office of Education - Foundation Award - Student Event Website	9010	7439	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	5
220	COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$0.00	\$1,473.40	\$1,473.40	\$1,473.40	\$0.00	5
221	COE - County Office of Education - Foundation Award - Student Events Catalog	9010	7462	\$0.00	\$2,933.89	\$2,933.89	\$2,933.89	\$0.00	5
222	COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$0.00	\$1,975.96	\$1,975.96	\$1,975.96	\$0.00	5
223	COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	5
224	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
225	MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$371,113.01	\$416,822.60	\$787,935.61	\$0.00	\$787,935.61	5
226	MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9010	7901	\$183,082.55	\$134,180.45	\$317,263.00	\$0.00	\$317,263.00	5
227	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$34,093.39	\$17,143.53	\$51,236.92	\$4,538.24	\$46,698.68	5
228	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$16,623.59	\$6,974.29	\$23,597.88	\$9,366.92	\$14,230.96	5
229	MAA #5 - Medi-Cal Administrative Agency - Services	9010	7905	\$0.00	\$154,818.44	\$154,818.44	\$154,818.44	\$0.00	5

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230	Legal Services	9010	8000	\$4,335.42	\$55,300.00	\$59,635.42	\$55,000.00	\$4,635.42	5
<i>Total by Ending Balance Line</i>				\$12,467,168.90	\$32,290,961.87	\$44,758,130.77	\$32,132,327.52	\$12,625,803.25	5
231	LCFF - Local Funding Formula Implementation Reserve	0000	0001	\$1,778,450.40	-\$1,778,450.40	\$0.00	\$0.00	\$0.00	7
232	Budget Stabilization	0000	0002	\$15,893,085.00	-\$1,900,000.00	\$13,993,085.00	\$0.00	\$13,993,085.00	7
233	LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$57,308.44	\$0.00	\$57,308.44	\$6,606.70	\$50,701.74	7
234	LCFF - Local Funding Formula Implementation Materials & Supplies - Special Education	0000	1402	\$33,931.56	\$0.00	\$33,931.56	\$9,397.09	\$24,534.47	7
235	Special Education Instructional Assistant Recruitment	0000	1804	\$0.00	\$40,981.00	\$40,981.00	\$13,840.32	\$27,140.68	7
236	McKinney Vento Homeless Assistance Act - COSP - County Operated Schools & Programs	0000	3431	\$0.00	\$99,021.99	\$99,021.99	\$99,021.99	\$0.00	7
237	COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$181,323.23	\$109,576.20	\$290,899.43	\$66,435.37	\$224,464.06	7
238	Apprenticeship	0000	4205	\$755,512.91	\$2,671,170.83	\$3,426,683.74	\$2,321,490.15	\$1,105,193.59	7
239	Skills USA	0000	4209	\$4,284.73	\$1,200.00	\$5,484.73	\$1,185.73	\$4,299.00	7

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240	LCAP - Local Control & Accountability Program - Program & Fiscal Oversight	0000	5003	\$132,693.28	\$1,778,450.40	\$1,911,143.68	\$286,924.43	\$1,624,219.25	7
241	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$308,175.66	\$0.00	\$308,175.66	-\$52,992.21	\$361,167.87	7
242	CEDR - Center for Educational Development & Research	0000	5025	\$153,404.34	\$519,748.50	\$673,152.84	-\$357,098.46	\$1,030,251.30	7
243	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$1,901,123.92	\$2,359,017.71	\$4,260,141.63	\$2,090,377.88	\$2,169,763.75	7
244	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$8,048.59	\$8,048.59	\$8,048.59	\$0.00	7
245	Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$0.00	\$209,685.59	\$209,685.59	\$209,685.59	\$0.00	7
246	Transworld Plant Development	0000	5067	\$1,936,887.98	\$230,411.50	\$2,167,299.48	\$1,585,876.23	\$581,423.25	7
247	Solar Project - (QZAB #4)	0000	5068	\$1,246,993.04	\$102,173.23	\$1,349,166.27	\$258,749.44	\$1,090,416.83	7
248	Sports Complex - Gym Building Expenses	0000	5073	\$53,727.53	\$21,273.00	\$75,000.53	\$0.00	\$75,000.53	7
249	Migrant Portable	0000	5077	\$76,829.21	-\$76,829.21	\$0.00	\$0.00	\$0.00	7
250	BEA - Business Education Alliance Partnerships	0000	5079	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	7

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251	Transition Budget	0000	5080	\$0.00	\$51,771.09	\$51,771.09	\$51,771.09	\$0.00	7
252	McFall Portable	0000	5081	\$0.00	\$14,860.00	\$14,860.00	\$14,860.00	\$0.00	7
253	Copying Services Nelson Center	0000	5110	\$385,209.75	\$0.00	\$385,209.75	-\$56,866.14	\$442,075.89	7
254	McFall Planning	0000	5136	\$0.00	\$16,550.00	\$16,550.00	\$0.00	\$16,550.00	7
255	Conservation Corps Building	0000	5137	\$522,055.79	\$1,824,867.00	\$2,346,922.79	\$1,191,331.64	\$1,155,591.15	7
256	Structural Upgrades	0000	5138	\$400,000.00	\$552,490.61	\$952,490.61	\$0.00	\$952,490.61	7
257	WEC - Wentworth Education Center Building Expenses	0000	5140	\$398,681.55	\$1,375,111.00	\$1,773,792.55	\$22,089.04	\$1,751,703.51	7
258	TLC Building Expenses	0000	5141	\$98,070.99	-\$61,454.00	\$36,616.99	\$15,271.29	\$21,345.70	7
259	National Guard Start Up	0000	5146	\$126,016.45	\$0.00	\$126,016.45	\$34,937.63	\$91,078.82	7
260	Transworld Solar Project	0000	5147	\$1,159,831.41	-\$856,931.00	\$302,900.41	\$17,313.00	\$285,587.41	7
261	STEM - Science, Technology, Engineering, & Mathematics Durham Ferry Science	0000	5149	\$685,192.66	-\$685,192.66	\$0.00	\$0.00	\$0.00	7

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262	Nelson Center Facilities Building Expenses	0000	5150	\$3,106,870.95	-\$2,606,870.00	\$500,000.95	\$64,356.10	\$435,644.85	7
263	Lycoming Building Expenses	0000	5154	\$0.00	\$46,174.79	\$46,174.79	\$46,174.79	\$0.00	7
264	CDCR - California Department of Corrections & Rehabilitation	0000	5156	\$486,800.00	-\$486,800.00	\$0.00	\$0.00	\$0.00	7
265	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$398,303.87	\$1,601,697.00	\$2,000,000.87	\$18,068.51	\$1,981,932.36	7
266	COE - County Office of Education Telco Expenses	0000	5168	\$108,830.60	\$176,081.97	\$284,912.57	\$284,912.57	\$0.00	7
267	CYA Property - California Youth Authority Austin Road	0000	5172	\$399,955.04	-\$399,955.04	\$0.00	\$0.00	\$0.00	7
268	TCSJ - Teachers College of San Joaquin Building Expenses	0000	5175	\$409,232.20	\$3,390,768.00	\$3,800,000.20	\$0.00	\$3,800,000.20	7
269	CTEC - Career & Technical Education Center Building Expenses	0000	5180	\$675,086.62	\$1,824,913.00	\$2,499,999.62	\$1,800.00	\$2,498,199.62	7
270	Miscellaneous Building Expenses	0000	5186	\$366,027.27	-\$200,000.00	\$166,027.27	\$10,117.50	\$155,909.77	7
271	Monte Diablo Building Expenses	0000	5187	\$0.00	\$250,000.00	\$250,000.00	\$14,000.00	\$236,000.00	7
272	Excel Building Expenses	0000	5188	\$114,495.40	\$285,505.00	\$400,000.40	\$180,023.85	\$219,976.55	7

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273	Venture II Building Expenses	0000	5190	\$262,786.42	\$2,737,214.00	\$3,000,000.42	\$724,943.94	\$2,275,056.48	7
274	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$259,861.64	\$259,861.64	\$259,861.64	\$0.00	7
275	Mandated Costs	0000	5206	\$2,844,776.54	\$516,908.00	\$3,361,684.54	\$0.00	\$3,361,684.54	7
276	Unemployment	0000	5210	\$0.00	\$37,121.00	\$37,121.00	\$37,121.00	\$0.00	7
277	Affordable Care Act - ESRP Employer Shared Responsibility Payment	0000	5211	\$0.00	\$18,200.00	\$18,200.00	\$18,200.00	\$0.00	7
278	Information Technology - Core Support	0000	5216	\$0.00	\$957,162.85	\$957,162.85	\$957,162.85	\$0.00	7
279	Information Technology - Communications/Security	0000	5217	\$0.00	\$581,675.63	\$581,675.63	\$581,675.63	\$0.00	7
280	Information Technology - Administration	0000	5218	\$0.00	\$280,812.98	\$280,812.98	\$280,812.98	\$0.00	7
281	Information Technology - Cyber Security Awareness Training	0000	5219	\$0.00	\$0.00	\$0.00	\$5,679.66	-\$5,679.66	7
282	Information Technology - Administration/Hardware	0000	5220	\$9,856.63	\$113,878.09	\$123,734.72	\$114,917.80	\$8,816.92	7
283	Information Technology - Administration/Technical	0000	5225	\$2,965.61	\$105,446.00	\$108,411.61	\$102,966.23	\$5,445.38	7

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284	Information Technology - Administration/User Support	0000	5230	\$0.00	\$330,204.84	\$330,204.84	\$330,204.84	\$0.00	7
285	Community Garden Project	0000	5299	\$7,050.08	\$0.00	\$7,050.08	\$0.00	\$7,050.08	7
286	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,097.63	\$3,097.63	\$3,097.63	\$0.00	7
287	Vehicle Maintenance	0000	5702	\$1,451,841.46	\$12,000.00	\$1,463,841.46	\$3,534.56	\$1,460,306.90	7
288	Migrant Unallowable Expenses	0000	5880	\$0.00	\$245.11	\$245.11	\$245.11	\$0.00	7
289	SJCOE Special Needs	0000	6001	\$0.00	\$13,892.50	\$13,892.50	\$13,892.50	\$0.00	7
290	SJCOE Professional Development for Classified Employees	0000	6051	\$0.00	\$2,196.47	\$2,196.47	\$2,196.47	\$0.00	7
291	Seal of Bilingual	0000	6126	\$0.00	\$7,239.67	\$7,239.67	\$7,239.67	\$0.00	7
292	CASEL - Capitol Area Science Education Leaders	0000	6144	\$24,736.64	\$0.00	\$24,736.64	\$0.00	\$24,736.64	7
293	Biotech Consortium	0000	6145	\$44,295.95	\$14,196.49	\$58,492.44	\$11,471.97	\$47,020.47	7
294	Educational Services Reserves	0000	6799	\$2,950,000.00	-\$374,315.99	\$2,575,684.01	\$0.00	\$2,575,684.01	7



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295	Education Services - Main	0000	6800	\$580,932.52	-\$530,788.96	\$50,143.56	\$50,143.56	\$0.00	7
296	Education Services - Science	0000	6810	\$0.00	\$552,442.03	\$552,442.03	\$552,442.03	\$0.00	7
297	Education Services - State/Federal Programs	0000	6820	\$0.00	\$115,258.03	\$115,258.03	\$115,258.03	\$0.00	7
298	Education Services - School Support	0000	6825	\$0.00	\$32,870.00	\$32,870.00	\$6,876.92	\$25,993.08	7
299	Education Services - Educational Technology	0000	6830	\$0.00	\$57,964.23	\$57,964.23	\$57,964.23	\$0.00	7
300	Education Services - Mathematics	0000	6845	\$0.00	\$616,451.60	\$616,451.60	\$616,451.60	\$0.00	7
301	Education Services - Multilingual	0000	6850	\$0.00	\$685,813.01	\$685,813.01	\$685,813.01	\$0.00	7
302	Education Services - Instructional Rounds	0000	6855	\$0.00	\$5,919.59	\$5,919.59	\$5,919.59	\$0.00	7
303	Fab Lab	0000	7109	\$0.00	\$769,532.05	\$769,532.05	\$296,999.35	\$472,532.70	7
304	Star Lab	0000	7110	\$3,977.14	\$1,994.01	\$5,971.15	\$1,049.74	\$4,921.41	7
305	California State Elementary Spelling Bee	0000	7142	\$28,402.08	\$13,425.00	\$41,827.08	\$15,613.12	\$26,213.96	7

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306	Tech Summit	0000	7150	\$8,636.21	\$30,365.69	\$39,001.90	\$28,077.76	\$10,924.14	7
307	Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	\$0.00	\$1,000,800.00	\$1,000,800.00	\$76,631.08	\$924,168.92	7
308	Math Olympiad	0000	7214	\$2,971.42	\$3,900.00	\$6,871.42	\$3,997.24	\$2,874.18	7
309	Emergency Preparedness	0000	7350	\$0.00	\$12,851.14	\$12,851.14	\$12,851.14	\$0.00	7
310	Cal-Safe - California School Aged Family Education - Childcare & Development Services	0092	7010	\$13,273.58	\$0.00	\$13,273.58	\$0.00	\$13,273.58	7A
311	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,436,526.14	\$1,436,526.14	\$482,393.98	\$954,132.16	7D
312	Community Schools - Instructional Program	0240	3020	\$3,072,597.19	\$13,965,907.49	\$17,038,504.68	\$6,378,955.21	\$10,659,549.47	7C
313	Community Schools - CTE	0240	3021	\$0.00	\$0.00	\$0.00	\$62,027.58	-\$62,027.58	7C
314	COSP - Mental Health Clinicians	0240	3022	\$0.00	\$156,439.27	\$156,439.27	\$365,319.08	-\$208,879.81	7C
315	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$105,840.27	-\$105,840.27	7C
316	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$85,123.62	-\$85,123.62	7C

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
317	Court/Camps - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$301,824.71	-\$301,824.71	7D
318	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$254,457.93	-\$254,457.93	7C
319	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$39,757.63	-\$39,757.63	7D
320	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$1,810,581.29	-\$1,810,581.29	7C
321	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$248,821.79	-\$248,821.79	7D
322	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$128,065.14	-\$128,065.14	7C
323	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$28,111.86	-\$28,111.86	7D
324	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,372.20	-\$165,372.20	\$0.00	-\$165,372.20	7C
325	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$7,029.60	-\$7,029.60	7C
326	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$2,636.11	-\$2,636.11	7D
327	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,133,573.48	-\$1,133,573.48	7C

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328	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$203,954.16	-\$203,954.16	7D
329	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$236,474.86	-\$236,474.86	7C
330	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$129,025.90	-\$129,025.90	7D
331	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$336,606.15	-\$336,606.15	7B
332	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$19,814.00	\$19,814.00	\$1,460,680.30	-\$1,440,866.30	7C
333	Community - CTE - Career Technical Education Career Academy of Cosmetology	0240	4003	\$0.00	\$171,256.60	\$171,256.60	\$546,522.48	-\$375,265.88	7B
334	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$2,290.00	\$2,290.00	\$50,012.90	-\$47,722.90	7B
335	PAR - Peer Assistance Review - Administration	0271	5004	\$14,541.91	\$0.00	\$14,541.91	\$4,049.23	\$10,492.68	7A
336	Williams Case Settlement	0385	7285	\$51,468.40	\$83,050.06	\$134,518.46	\$81,192.67	\$53,325.79	7A
337	Staff Development Buyback - ROC/P - Regional Occupation Center Program - Student Services Department	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
338	Deferred Maintenance - Special Education	0620	1711	\$1,508,151.41	\$1,808,459.00	\$3,316,610.41	\$287,458.48	\$3,029,151.93	7A

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339	Deferred Maintenance Technology - Special Education	0620	1712	\$0.00	\$5,207.20	\$5,207.20	\$5,207.20	\$0.00	7A
340	Deferred Maintenance - COSP - County Operated Schools & Programs	0620	3711	\$1,342,615.77	\$1,767,498.00	\$3,110,113.77	\$280,603.51	\$2,829,510.26	7A
341	Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$0.00	\$12,562.20	\$12,562.20	\$12,562.20	\$0.00	7A
342	Deferred Maintenance - General Fund	0620	5711	\$5,251,137.89	\$3,143,268.10	\$8,394,405.99	\$543,743.44	\$7,850,662.55	7A
343	Deferred Maintenance Technology - General Fund	0620	5712	\$0.00	\$383,244.90	\$383,244.90	\$383,244.90	\$0.00	7A
344	Outdoor Education	0723	7600	\$0.00	\$268,550.00	\$268,550.00	\$268,550.00	\$0.00	7
345	Transportation - Special Education	0724	1650	\$0.00	\$6,423,750.62	\$6,423,750.62	\$6,423,750.62	\$0.00	7
<b>Total by Ending Balance Line</b>				\$53,831,718.90	\$48,992,351.40	\$102,824,070.30	\$37,142,180.87	\$65,681,889.43	7
346	Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$27,696.82	\$108,132.70	\$135,829.52	\$96,188.83	\$39,640.69	8
<b>Total by Ending Balance Line</b>				\$27,696.82	\$108,132.70	\$135,829.52	\$96,188.83	\$39,640.69	8
347	Lottery Unrestricted - Special Education	1100	1025	\$83,581.04	\$49,205.47	\$132,786.51	\$28,376.26	\$104,410.25	9
<b>Total by Ending Balance Line</b>				\$83,581.04	\$49,205.47	\$132,786.51	\$28,376.26	\$104,410.25	9

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348	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$96,637.71	\$0.00	\$96,637.71	\$28,991.85	\$67,645.86	10
349	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$37,326.44	\$18,158.81	\$55,485.25	\$5,092.90	\$50,392.35	10
<b>Total by Ending Balance Line</b>				\$133,964.15	\$18,158.81	\$152,122.96	\$34,084.75	\$118,038.21	10
350	Lottery Unrestricted - Technology Support	1100	5005	\$818,757.59	\$175,478.08	\$994,235.67	\$393,998.62	\$600,237.05	11
<b>Total by Ending Balance Line</b>				\$818,757.59	\$175,478.08	\$994,235.67	\$393,998.62	\$600,237.05	11
351	Revolving Cash	0000	0000	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
<b>Total by Ending Balance Line</b>				\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
352	Economic Uncertainties	0000	0000	\$2,039,838.00	\$172,812.00	\$2,212,650.00	\$0.00	\$2,212,650.00	13
<b>Total by Ending Balance Line</b>				\$2,039,838.00	\$172,812.00	\$2,212,650.00	\$0.00	\$2,212,650.00	13
353	Revolving Cash	0000	0000	-\$2,825.00	\$0.00	-\$2,825.00	\$0.00	-\$2,825.00	14
354	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$14,149,068.05	\$14,149,068.05	-\$1,327.11	\$14,150,395.16	14
355	Economic Uncertainties	0000	0000	-\$2,039,838.00	-\$172,812.00	-\$2,212,650.00	\$0.00	-\$2,212,650.00	14

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356	Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$7,337,213.49	\$7,337,213.49	\$7,337,213.49	\$0.00	14
357	Miscellaneous Revenue	0000	5001	\$11,323,033.46	-\$25,085,841.97	-\$13,762,808.51	\$8,295.28	-\$13,771,103.79	14
358	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$2,455,702.00	\$2,455,702.00	\$0.00	\$2,455,702.00	14
359	Superintendent & Board	0000	5010	\$0.00	\$161,626.31	\$161,626.31	\$161,626.31	\$0.00	14
360	Tuition Reimbursement Program	0000	5042	\$0.00	\$375.20	\$375.20	\$375.20	\$0.00	14
361	Leadership Training	0000	5059	\$0.00	\$22,027.58	\$22,027.58	\$22,027.58	\$0.00	14
362	Research & Grant Development	0000	5060	\$0.00	\$312,946.44	\$312,946.44	\$312,946.44	\$0.00	14
363	Administrative Services	0000	5071	\$0.00	\$186,014.61	\$186,014.61	\$186,014.61	\$0.00	14
364	RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$26,038.82	\$53,868.00	\$79,906.82	\$15,734.90	\$64,171.92	14
365	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$513,744.58	\$513,744.58	\$513,744.58	\$0.00	14
366	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$381,890.54	\$381,890.54	\$381,890.54	\$0.00	14



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367	TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	\$0.00	\$254,392.86	\$254,392.86	\$254,392.86	\$0.00	14
368	VAFS - Venture Academy Family of Schools - Operations Budget	0000	5170	\$0.00	\$455,481.00	\$455,481.00	\$0.00	\$455,481.00	14
369	Excel Operations Expenses	0000	5184	\$0.00	\$496,026.00	\$496,026.00	\$13,469.22	\$482,556.78	14
370	CTEC - Career & Technical Education Center - Operations Budget	0000	5185	\$0.00	\$471,670.00	\$471,670.00	\$271,661.46	\$200,008.54	14
371	Venture II - Operations Budget	0000	5191	\$0.00	\$368,622.00	\$368,622.00	\$3,887.33	\$364,734.67	14
372	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
373	Business Services	0000	5200	\$0.00	\$583,067.61	\$583,067.61	\$583,067.61	\$0.00	14
374	Indirect Support Costs	0000	5201	\$0.00	\$0.00	\$0.00	-\$8,301,460.80	\$8,301,460.80	14
375	Legal - COE - County Office of Education	0000	5203	\$0.00	\$114,511.91	\$114,511.91	\$114,511.91	\$0.00	14
376	Technology/Administration Budget	0000	5205	\$0.00	\$1,172,159.04	\$1,172,159.04	\$1,172,159.04	\$0.00	14
377	Personnel External Services	0000	5300	\$0.00	\$111,067.23	\$111,067.23	\$111,067.23	\$0.00	14

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378	Credentialing Services	0000	5310	\$0.00	\$7,796.57	\$7,796.57	\$7,796.57	\$0.00	14
379	Fingerprinting	0000	5315	\$0.00	\$30,299.17	\$30,299.17	\$30,299.17	\$0.00	14
380	Teacher Recruitment	0000	5321	\$0.00	\$2,193.76	\$2,193.76	\$2,193.76	\$0.00	14
381	SJCOE ID Badges	0000	5322	\$0.00	\$9,017.68	\$9,017.68	\$9,017.68	\$0.00	14
382	Maintenance & Operations	0000	5700	\$0.00	\$582,576.48	\$582,576.48	\$582,576.48	\$0.00	14
383	Routine Maintenance & Repair Requirement	0000	5701	\$0.00	-\$1,394,309.00	-\$1,394,309.00	-\$1,394,309.00	\$0.00	14
384	Postage	0000	5704	\$0.00	\$19,693.83	\$19,693.83	\$19,693.83	\$0.00	14
385	Property & Liability Losses	0000	5705	\$0.00	\$15,449.32	\$15,449.32	\$15,449.32	\$0.00	14
386	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
387	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$2,666.81	\$2,666.81	\$2,666.81	\$0.00	14
388	Risk Management	0000	5720	\$0.00	\$18,298.29	\$18,298.29	\$18,298.29	\$0.00	14

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389	Workers' Compensation	0000	5721	\$0.00	\$1,304.46	\$1,304.46	\$1,304.46	\$0.00	14
390	Curriculum Services	0000	6050	\$0.00	\$37,837.37	\$37,837.37	\$37,837.37	\$0.00	14
391	Early Childhood	0000	6220	\$0.00	\$8,948.80	\$8,948.80	\$8,948.80	\$0.00	14
392	Academic Decathlon	0000	7120	\$0.00	\$17,078.95	\$17,078.95	\$17,078.95	\$0.00	14
393	Academic Pentathlon	0000	7130	\$0.00	\$7,077.20	\$7,077.20	\$7,077.20	\$0.00	14
394	Spelling Bee	0000	7140	\$0.00	\$565.95	\$565.95	\$565.95	\$0.00	14
395	Science Fair	0000	7200	\$0.00	\$5,943.01	\$5,943.01	\$5,943.01	\$0.00	14
396	Science Olympiad	0000	7210	\$0.00	\$17,885.11	\$17,885.11	\$17,885.11	\$0.00	14
397	Countywide Music Coordination	0000	7260	\$0.00	\$122,170.04	\$122,170.04	\$122,170.04	\$0.00	14
398	Mock Trial	0000	7400	\$0.00	\$13,826.29	\$13,826.29	\$13,826.29	\$0.00	14
399	Outdoor Education	0000	7600	\$0.00	\$1,452,923.97	\$1,452,923.97	\$1,452,923.97	\$0.00	14

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400	Public Information Officer	0000	7610	\$0.00	\$343,277.83	\$343,277.83	\$343,277.83	\$0.00	14
<b>Total by Ending Balance Line</b>				\$8,988,751.80	\$5,354,441.37	\$14,343,193.17	\$4,483,819.57	\$9,859,373.60	14
401	QZAB - Qualified Zone Academy Bond #1	0000	5018	\$924,033.04	\$37,228.23	\$961,261.27	\$0.00	\$961,261.27	15
<b>Total by Ending Balance Line</b>				\$924,033.04	\$37,228.23	\$961,261.27	\$0.00	\$961,261.27	15
402	QZAB - Qualified Zone Academy Bond #2	0000	5019	\$853,632.02	\$28,964.34	\$882,596.36	\$0.00	\$882,596.36	16
<b>Total by Ending Balance Line</b>				\$853,632.02	\$28,964.34	\$882,596.36	\$0.00	\$882,596.36	16
403	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$447,301.26	\$13,020.82	\$460,322.08	\$221,353.99	\$238,968.09	17
<b>Total by Ending Balance Line</b>				\$447,301.26	\$13,020.82	\$460,322.08	\$221,353.99	\$238,968.09	17
<b>Total by Fund</b>				\$90,520,965.52	\$123,339,160.32	\$213,860,125.84	\$110,632,491.67	\$103,227,634.17	17
404	Classified School Employee Grant - Fund 02	9010	5994	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	20
405	PRIME - Partners to Renew & Improve Math Education Grant - Fund 02	9010	5995	\$55,137.18	\$11,514.88	\$66,652.06	\$66,652.06	\$0.00	20
406	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,831,139.37	\$6,423,790.93	\$11,254,930.30	\$6,443,755.75	\$4,811,174.55	20

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<b>Total by Ending Balance Line</b>				<b>\$4,886,276.55</b>	<b>\$6,515,305.81</b>	<b>\$11,401,582.36</b>	<b>\$6,590,407.81</b>	<b>\$4,811,174.55</b>	<b>20</b>
407	Economic Uncertainties - Fund 02	0000	0000	\$120,069.00	\$11,740.00	\$131,809.00	\$0.00	\$131,809.00	21
<b>Total by Ending Balance Line</b>				<b>\$120,069.00</b>	<b>\$11,740.00</b>	<b>\$131,809.00</b>	<b>\$0.00</b>	<b>\$131,809.00</b>	<b>21</b>
<b>Total by Fund</b>				<b>\$5,006,345.55</b>	<b>\$6,527,045.81</b>	<b>\$11,533,391.36</b>	<b>\$6,590,407.81</b>	<b>\$4,942,983.55</b>	<b>21</b>
408	Sports Complex - Gym Operations - VAFS - Venture Academy Family of Schools - Fund 09	0000	3548	\$0.00	\$14,785.00	\$14,785.00	\$297,522.24	-\$282,737.24	26
409	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$3,279,920.45	\$15,127,588.17	\$18,407,508.62	\$12,294,247.34	\$6,113,261.28	26
410	Team Up Adventure - VAFS - Venture Academy Family of Schools - Fund 09	0000	3802	\$0.00	\$20,205.00	\$20,205.00	\$39,623.15	-\$19,418.15	26
411	Durham Ferry Outdoor Education - VAFS - Venture Academy Family of Schools - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$87,127.35	-\$87,127.35	26
412	Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09	0000	3804	\$0.00	\$215,267.38	\$215,267.38	\$215,267.38	\$0.00	26
413	one.Charter - Fund 09	0000	8100	\$340,479.70	\$1,808,752.44	\$2,149,232.14	\$1,633,301.67	\$515,930.47	26
414	San Joaquin Building Futures Academy - Fund 09	0000	8200	\$265,663.01	\$898,658.91	\$1,164,321.92	\$1,002,984.28	\$161,337.64	26
415	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$1,500,858.00	\$1,500,858.00	\$1,500,858.00	\$0.00	26

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416	San Joaquin Building Futures Academy - Type C - Fund 09	0240	8200	\$0.00	\$145,512.00	\$145,512.00	\$145,512.00	\$0.00	26
417	Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09	1100	3846	\$213,966.00	\$267,131.60	\$481,097.60	\$397,452.82	\$83,644.78	26
418	Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$44,435.94	\$59,240.23	\$103,676.17	\$103,676.17	\$0.00	26
419	Lottery Unrestricted - San Joaquin Building Futures Academy- Fund 09	1100	8205	\$42,821.08	\$14,571.44	\$57,392.52	\$57,392.52	\$0.00	26
420	Education Protection Account - VAFS - Venture Academy Family of Schools - Fund 09	1400	3800	\$0.00	\$2,738,027.00	\$2,738,027.00	\$2,738,027.00	\$0.00	26
421	Education Protection Account - one.Charter - Fund 09	1400	8100	\$0.00	\$295,707.00	\$295,707.00	\$295,707.00	\$0.00	26
422	Education Protection Account - San Joaquin Building Futures Academy - Fund 09	1400	8200	\$0.00	\$142,523.00	\$142,523.00	\$142,523.00	\$0.00	26
423	California Clean Energy Jobs Prop 39 -VAFS - Venture Academy Family of Schools - Fund 09	6230	3856	\$0.00	\$117,739.00	\$117,739.00	\$117,739.00	\$0.00	26
424	California Clean Energy Jobs Prop 39 - San Joaquin Building Futures Academy - Fund 09	6230	8211	\$0.00	\$52,031.00	\$52,031.00	\$52,031.00	\$0.00	26
425	Educator Effectiveness - VAFS Venture Academy Family of Schools - Fund 09	6264	3858	\$4,743.64	\$0.00	\$4,743.64	\$4,743.64	\$0.00	26
426	Educator Effectiveness - one.Charter - Fund 09	6264	8114	\$1,311.07	\$0.00	\$1,311.07	\$1,311.07	\$0.00	26

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
427	Educator Effectiveness - San Joaquin Building Futures Academy - Fund 09	6264	8212	\$3,778.45	\$0.00	\$3,778.45	\$3,778.45	\$0.00	26
428	Lottery Restricted - VAFS - Venture Academy Family of Schools - Fund 09	6300	3847	\$104,437.77	\$102,704.88	\$207,142.65	\$185,775.72	\$21,366.93	26
429	Lottery Restricted - one.Charter - Fund 09	6300	8106	\$15,781.13	\$22,258.84	\$38,039.97	\$38,039.70	\$0.27	26
430	Lottery Restricted - San Joaquin Building Futures Academy - Fund 09	6300	8206	\$0.00	\$5,648.17	\$5,648.17	\$5,648.17	\$0.00	26
431	College Readiness - VAFS Venture Academy Family of Schools - Fund 09	7338	3859	\$38,094.57	\$0.00	\$38,094.57	\$31,190.49	\$6,904.08	26
432	College Readiness - one.Charter - Fund 09	7338	8115	\$39,609.93	\$0.00	\$39,609.93	\$20,857.06	\$18,752.87	26
433	College Readiness - San Joaquin Building Futures Academy - Fund 09	7338	8213	\$75,000.00	\$0.00	\$75,000.00	\$29,978.16	\$45,021.84	26
434	STRS On Behalf - Fund 09	7690	0099	\$0.00	\$486,158.00	\$486,158.00	\$486,158.00	\$0.00	26
435	New Energy Academy PG&E - Pacific Gas & Electric Grant - San Joaquin - VAFS - Venture Academy Family of Schools - Fund 09	9010	3842	\$11,353.67	\$0.00	\$11,353.67	\$1,109.60	\$10,244.07	26
436	Venture Bus - VAFS - Venture Academy Family of Schools - Fund 09	9010	3844	\$53,354.81	\$0.00	\$53,354.81	\$1,582.80	\$51,772.01	26
437	MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9010	7906	\$14,834.87	\$15,416.00	\$30,250.87	\$12,720.00	\$17,530.87	26

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
<b>Total by Ending Balance Line</b>				<b>\$4,549,586.09</b>	<b>\$24,050,783.06</b>	<b>\$28,600,369.15</b>	<b>\$21,943,884.78</b>	<b>\$6,656,484.37</b>	<b>26</b>
<b>Total by Fund</b>				<b>\$4,549,586.09</b>	<b>\$24,050,783.06</b>	<b>\$28,600,369.15</b>	<b>\$21,943,884.78</b>	<b>\$6,656,484.37</b>	<b>26</b>
438	Special Education - Local Assistance Entitlements - Pass Thru - Fund 10	3310	0000	<b>\$0.00</b>	<b>\$10,235,068.00</b>	<b>\$10,235,068.00</b>	<b>\$10,235,068.00</b>	<b>\$0.00</b>	<b>27</b>
439	Special Education - Federal Preschool Grant- Pass Thru - Fund 10	3315	0000	<b>\$0.00</b>	<b>\$292,074.00</b>	<b>\$292,074.00</b>	<b>\$292,074.00</b>	<b>\$0.00</b>	<b>27</b>
440	Special Education - Preschool Local Entitlements - Pass Thru - Fund 10	3320	0000	<b>\$0.00</b>	<b>\$1,233,347.00</b>	<b>\$1,233,347.00</b>	<b>\$1,233,347.00</b>	<b>\$0.00</b>	<b>27</b>
441	Special Education - Pass Thru - Fund 10	6500	1000	<b>\$0.00</b>	<b>\$31,398,423.00</b>	<b>\$31,398,423.00</b>	<b>\$31,398,423.00</b>	<b>\$0.00</b>	<b>27</b>
442	Special Education - Personnel Development - Pass Thru - Fund 10	6500	2110	<b>\$0.00</b>	<b>\$24,534.00</b>	<b>\$24,534.00</b>	<b>\$24,534.00</b>	<b>\$0.00</b>	<b>27</b>
443	Special Education - Mental Health Services - Pass Thru - Fund 10	6512	0000	<b>\$0.00</b>	<b>\$4,164,944.00</b>	<b>\$4,164,944.00</b>	<b>\$4,164,944.00</b>	<b>\$0.00</b>	<b>27</b>
<b>Total by Ending Balance Line</b>				<b>\$0.00</b>	<b>\$47,348,390.00</b>	<b>\$47,348,390.00</b>	<b>\$47,348,390.00</b>	<b>\$0.00</b>	<b>27</b>
<b>Total by Fund</b>				<b>\$0.00</b>	<b>\$47,348,390.00</b>	<b>\$47,348,390.00</b>	<b>\$47,348,390.00</b>	<b>\$0.00</b>	<b>27</b>
444	Adults in Corrections - Fund 11	6015	3011	<b>\$133,548.96</b>	<b>\$445,163.57</b>	<b>\$578,712.53</b>	<b>\$459,063.35</b>	<b>\$119,649.18</b>	<b>28</b>
445	AEBG - Adult Education Block Grant - Fund 11	6391	3085	<b>\$0.00</b>	<b>\$131,750.00</b>	<b>\$131,750.00</b>	<b>\$131,750.00</b>	<b>\$0.00</b>	<b>28</b>



**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
446	STRS On Behalf - Fund 11	7690	0099	\$0.00	\$16,591.00	\$16,591.00	\$16,591.00	\$0.00	28
447	GED - General Education Diploma - Adults in Corrections - Fund 11	9010	3013	\$0.00	\$6,780.00	\$6,780.00	\$6,780.00	\$0.00	28
<b>Total by Ending Balance Line</b>				\$133,548.96	\$600,284.57	\$733,833.53	\$614,184.35	\$119,649.18	28
<b>Total by Fund</b>				\$133,548.96	\$600,284.57	\$733,833.53	\$614,184.35	\$119,649.18	28
448	Child Development - CCTR - Center Child Care & Development Fund - Fund 12	5025	7740	\$0.00	\$1,805,895.00	\$1,805,895.00	\$1,805,895.00	\$0.00	29
449	QRIS Quality Rating & Improvement System - Infant Toddler	5035	6163	\$0.00	\$60,740.08	\$60,740.08	\$60,740.08	\$0.00	29
450	QRIS Quality Rating & Improvement System - 17-18 Migrant Education - Fund 12	5035	6205	\$0.00	\$12,456.00	\$12,456.00	\$12,456.00	\$0.00	29
451	QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6291	\$0.00	\$88,889.00	\$88,889.00	\$88,889.00	\$0.00	29
452	CPIN - California Preschool Instructional Network - School Readiness - Fund 12	5035	7618	\$0.00	\$202,335.00	\$202,335.00	\$202,335.00	\$0.00	29
453	Child Development - CRET - Salary/Retention Incentive - Fund 12	5035	7742	\$0.00	\$213,233.00	\$213,233.00	\$213,233.00	\$0.00	29
454	Child Development - CLPC - Child Care Local Planning Grant - Fund 12	5055	6210	\$0.00	\$56,647.00	\$56,647.00	\$56,647.00	\$0.00	29
455	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$9,538,657.70	\$9,538,657.70	\$9,538,657.70	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
456	Head Start Start Up - Fund 12	5210	6952	\$0.00	\$334,959.00	\$334,959.00	\$334,959.00	\$0.00	29
457	Head Start Training & Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$45,996.37	\$45,996.37	\$45,996.37	\$0.00	29
458	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$7,892,968.50	\$7,892,968.50	\$7,892,968.50	\$0.00	29
459	Head Start Training & Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$62,859.77	\$62,859.77	\$62,859.77	\$0.00	29
460	Head Start Carryover - Even Years - Fund 12	5210	6960	\$0.00	\$202,563.04	\$202,563.04	\$202,563.04	\$0.00	29
461	Head Start Startup Even Years - Fund 12	5210	6961	\$0.00	\$842,519.41	\$842,519.41	\$842,519.41	\$0.00	29
462	Head Start Duration Odd Years - Fund 12	5210	6966	\$0.00	\$940,727.07	\$940,727.07	\$940,727.07	\$0.00	29
463	Head Start Duration Startup Odd Years - Fund 12	5210	6968	\$0.00	\$409,115.56	\$409,115.56	\$409,115.56	\$0.00	29
464	Head Start Duration Startup Even Years - Fund 12	5210	6969	\$0.00	\$539,073.05	\$539,073.05	\$539,073.05	\$0.00	29
465	Early Head Start Training & Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$11,885.43	\$11,885.43	\$11,885.43	\$0.00	29
466	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$1,115,543.90	\$1,115,543.90	\$1,115,543.90	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
467	Early Head Start Training & Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$16,715.23	\$16,715.23	\$16,715.23	\$0.00	29
468	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$963,011.52	\$963,011.52	\$963,011.52	\$0.00	29
469	Early Head Start Carryover Odd Years - Fund 12	5211	6970	\$0.00	\$155,648.10	\$155,648.10	\$155,648.10	\$0.00	29
470	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$33,054.00	\$33,054.00	\$33,054.00	\$0.00	29
471	Child Development - CLPC Local Plan - Fund 12	6045	6249	\$0.00	\$1,489.00	\$1,489.00	\$1,489.00	\$0.00	29
472	Child Development - CPKS - Pre-Kindergarten & Family Literacy - Fund 12	6052	7762	\$0.00	\$4,134.00	\$4,134.00	\$4,134.00	\$0.00	29
473	Child Development - CCTR - General Child Care - Fund 12	6105	7730	\$0.00	\$3,024,922.00	\$3,024,922.00	\$3,024,922.00	\$0.00	29
474	Child Development - CSPP-0528 - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$5,862,247.76	\$5,862,247.76	\$5,862,247.76	\$0.00	29
475	Child Development - CTKS - California Transitional Kindergarten Stipend - Fund 12	6126	6261	\$0.00	\$79,221.64	\$79,221.64	\$79,221.64	\$0.00	29
476	Child Development - QRIS - Quality Rating & Improvement System - One time Funding Infant/Toddler - Fund 12	6127	6164	\$0.00	\$316,188.73	\$316,188.73	\$316,188.73	\$0.00	29
477	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12	6127	6204	\$0.00	\$589,159.94	\$589,159.94	\$589,159.94	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
478	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12	6127	6273	\$0.00	\$399,861.40	\$399,861.40	\$399,861.40	\$0.00	29
479	Child Development - Reserves - Fund 12	6130	7800	\$238,345.62	\$156,508.00	\$394,853.62	\$0.00	\$394,853.62	29
480	STRS On Behalf - Fund 12	7690	0099	\$0.00	\$75,438.00	\$75,438.00	\$75,438.00	\$0.00	29
481	CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
482	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$73,004.25	\$73,004.25	\$73,004.25	\$0.00	29
483	ELLI - Early Language & Literacy Instruction - Fund 12	9010	6208	\$0.00	\$5,891.69	\$5,891.69	\$5,891.69	\$0.00	29
484	LPC - Local Planning Commission Training Module Project - Fund 12	9010	6214	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	29
485	Early Childhood - Fund 12	9010	6220	\$0.00	\$8,948.80	\$8,948.80	\$8,948.80	\$0.00	29
486	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$22,331.09	\$22,331.09	\$22,331.09	\$0.00	29
487	Kidsplate Children's Commission - Fund 12	9010	6226	\$91,663.93	\$14,410.60	\$106,074.53	\$0.00	\$106,074.53	29
488	Early Education Training Events - Fund 12	9010	6229	\$18,057.74	\$9,353.19	\$27,410.93	\$11,123.95	\$16,286.98	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #
489	Children in Need - Fund 12	9010	6240	\$0.00	\$4,636.40	\$4,636.40	\$4,636.40	\$0.00	29
490	SJCCFC - San Joaquin County Children & Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	\$0.00	\$412,332.55	\$412,332.55	\$412,332.55	\$0.00	29
491	CPIN - California Preschool Instructional Network - Workshops - Fund 12	9010	7281	\$45,735.46	\$11,661.27	\$57,396.73	\$3,974.00	\$53,422.73	29
492	Exercise Across California Carryover - Fund 12	9010	7623	\$0.00	\$18,410.64	\$18,410.64	\$18,410.64	\$0.00	29
493	Banta Pre-School Child Care Facility - Fund 12	9010	7795	\$0.00	\$12,701.00	\$12,701.00	\$12,701.00	\$0.00	29
494	Child Care - Fund 12	9010	7799	\$289,546.37	-\$111,172.72	\$178,373.65	\$110,255.70	\$68,117.95	29
495	MAA - Medi-Cal Administrative Agency - Fund 12	9010	7907	\$37,192.42	\$0.00	\$37,192.42	\$0.00	\$37,192.42	29
<b>Total by Ending Balance Line</b>				\$720,541.54	\$36,761,267.96	\$37,481,809.50	\$36,805,861.27	\$675,948.23	29
<b>Total by Fund</b>				\$720,541.54	\$36,761,267.96	\$37,481,809.50	\$36,805,861.27	\$675,948.23	29
496	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
497	Special Insurance Property & Liability - Fund 67	9010	5000	\$740,612.34	\$1,440.00	\$742,052.34	\$74,457.58	\$667,594.76	31
498	Special Insurance - Fund 67	9011	5016	\$425,222.23	\$1,370,892.74	\$1,796,114.97	\$1,087,100.02	\$709,014.95	31

**ENDING BALANCE ANALYSIS DETAIL**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

Column A Line # Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/17	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Balance 6/30/18	Column I Ending Bal Line #	
<i>Total by Ending Balance Line</i>			\$1,230,781.87	\$1,372,332.74	\$2,603,114.61	\$1,161,557.60	\$1,441,557.01	31	
<b>Total by Fund</b>			\$1,230,781.87	\$1,372,332.74	\$2,603,114.61	\$1,161,557.60	\$1,441,557.01	31	
499	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$7,133,170.11	\$337,437.94	\$7,470,608.05	\$6,256.01	\$7,464,352.04	32
<i>Total by Ending Balance Line</i>			\$7,133,170.11	\$337,437.94	\$7,470,608.05	\$6,256.01	\$7,464,352.04	32	
<b>Total by Fund</b>			\$7,133,170.11	\$337,437.94	\$7,470,608.05	\$6,256.01	\$7,464,352.04	32	
<b>Grand Total All Funds</b>			\$109,294,939.64	\$240,336,702.40	\$349,631,642.04	\$225,103,033.49	\$124,528,608.55		

**COURT/CAMPS ANALYSIS**  
**2017-18 UNAUDITED ACTUALS FINANCIAL REPORT - COURT/CAMPS RESOURCE 0240**

REVENUES - Resource 0240		Column A Statewide Avg.	Column B Type "C"	Column C SJCOE Rate	Column D	Column E	Column F	Column G	Column H Revenue
	<i>Rates per ADA</i>	\$9,430.46		\$9,430.46					
Line #	Description								Revenue
1	<b>Total Court/Camps ADA &amp; Revenue</b>		153.20	\$1,444,746					\$1,444,746.00
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$8,219.86)
4	<b>Total Revenue</b>								\$1,436,526.14
5	Audited Beginning Balance 7/1/17								\$0.00
6	<b>Total Resources</b>								\$1,436,526.14
EXPENDITURES - Resource 0240									
Line #	Description	Mgmt Codes							Expenditures
7	Instructional Program - Court/Camps	3010							\$595,384.89
8	Direct Charges from Community	3010							(\$112,990.91)
9	Probation Services	3190							\$301,824.71
10	Instructional Administration	3600							\$39,757.63
11	School Administration	3610							\$248,821.79
12	Student Services Bldg.	3650							\$28,111.86
13	Human Resources Department	3920							\$2,636.11
14	Student Services	3922							\$203,954.16
15	Technology	3923							\$129,025.90
16	<b>Total Court/Camps Expenditures</b>								\$1,436,526.14
17	<b>Total Resources</b>								\$1,436,526.14
18	<b>Less Expenditures</b>								\$1,436,526.14
19	<b>Ending Balance 6/30/18</b>								\$0.00

**COMMUNITY SCHOOLS ANALYSIS**  
**2017-18 UNAUDITED ACTUALS REPORT - COMMUNITY SCHOOLS RESOURCE 0240**

**REVENUES - Resource 0240**

Line #	Rates per ADA	Column A	Column B	Column C	Column D	Column E	Column F
		Statewide Avg. \$9,430.46	TYPE "C"	SJCOE Rate \$9,430.46	TYPE "A & B & D"	District Avg. District Transfer \$10,099.86	Revenue
1	Community Schools LCFF		960.91	\$9,061,823			\$9,061,823.00
2	<i>Sub-Total Community Schools LCFF</i>			<i>\$9,061,823</i>			<i>\$9,061,823.00</i>
3	One Charter LCFF		159.15	\$1,500,858			\$1,500,858.00
4	Building Futures LCFF		15.43	\$145,512			\$145,512.00
5	LCFF Contribution to Categorical Local Programs - Remedial Progs.						\$307,295.00
6	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						\$114,688.00
7	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						\$109,527.00
8	LCFF 2012/13 Hold Harmless Homeless						\$191,381.00
9	LCFF Community Schools						\$1,893,987.00
10	<b>Total Community Schools LCFF</b>			<b>\$10,708,193</b>			<b>\$13,325,071.00</b>
11	<b>Community School Funding</b>						<b>\$8,709,538.00</b>
12	<b>EPA Entitlement</b>						<b>\$4,615,533.00</b>
13	Community School (A/B) & (D) LCFF Transfer from District				209.88	\$2,119,758	\$2,119,758.28
14	Transfer - One Charter LCFF						(\$1,500,858.00)
15	Transfer - BFA LCFF						(\$145,512.00)
16	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						(\$114,688.00)
17	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						(\$109,527.00)
18	<b>Sub-Total Community Schools LCFF</b>						<b>\$13,574,244.28</b>
19	<b>LCFF Contribution to CTE</b>						<b>\$939,701.46</b>
20	CTE Revenues Calworks						\$0.00
21	Career Academy of Cosmetology (CAC)						\$171,256.60
22	CTE Culinary Arts						\$2,290.00
23	Discovery ChalleNGe Academy						\$19,814.00
24	Community School Miscellaneous Revenue						\$23,092.00
25	Beacon (Mental Health Dollars)						\$156,439.27
26	Contribution to Beacon (Mental Health Dollars)						\$0.00
27	Contribution to COSP Special Education						\$0.00
28	Contribution to Print Shop						(\$46,579.23)
29	Contribution to Food Service						(\$258,411.03)
30	Contribution to Federal Building						(\$167,037.24)
31	Contribution From Deferred Maint.						\$0.00
32	Contribution to McKinney Homeless						(\$99,102.75)
33	Deferred Maintenance						(\$165,372.20)
34	Prior Years Repayments						\$0.00
35	General Fund Contribution						\$0.00
36	<b>Total Revenue</b>						<b>\$14,150,335.16</b>
37	Audited Beginning Balance 7/1/17						\$3,072,597.19
38	<b>Total Resources</b>						<b>\$17,222,932.35</b>



<b>EXPENDITURES - Resource 0240</b>				
<b>Line #</b>	<b>Description</b>	<b>Mgmt Codes</b>		<b>Expenditures</b>
1	Instructional Program - Community Schools	3020		\$6,202,795.57
2	Direct Charges to Court	3020		\$112,990.91
3	Interfund Transfer to BFA	3020		\$0.00
4	Instructional Program - Community Schools <i>Goal 3800</i>	3020		\$63,168.73
5	Community COSP CTE	3021		\$62,027.58
6	COSP Mental Health Services	3022		\$365,319.08
7	Summer School	3100		\$105,840.27
8	Hourly Program	3101		\$0.00
9	One.Resource	3110		\$85,123.62
10	TLC Transitional Learning Center	3180		\$0.00
11	Instructional Administration	3600		\$254,457.93
12	School Administration	3610		\$1,810,581.29
13	Student Services Building	3650		\$128,065.14
14	Human Resources Department	3920		\$7,029.60
15	Student Services	3922		\$1,133,573.48
16	Technology	3923		\$236,474.86
17	CTE Administration	3926		\$336,606.15
18	Discovery Youth ChalleNGe (National Guard)	3927		\$1,460,680.30
19	CTE Revenues	4001		\$0.00
20	Career Academy of Cosmetology (CAC)	4003		\$546,522.48
21	CTE Culinary Arts	4017		\$50,012.90
22	<b>Total Community Schools Expenditures</b>			<b>\$12,961,269.89</b>
23	<b>Total Resources</b>			<b>\$17,222,932.35</b>
24	<b>Less Expenditures</b>			<b>\$12,961,269.89</b>
25	<b>Ending Balance 6/30/18</b>			<b>\$4,261,662.46</b>

**SPECIAL EDUCATION ANALYSIS  
2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets that are included in the AB602 Approved Funding Formula each reporting period.

Line #	SP ED COUNTY PROGRAM - AB602	Column A Resource Codes	Column B Mgmt Codes	Column C Audited Actuals Beginning Balance 07-01-17	Column D Estimated Revenues	Column E Contributions To/From	Column F Total Resources	Column G Estimated Expenditures	Column H Unaudited Actuals Ending Balance 06-30-18
1	County Taxes - Special Education	6500	1000	\$0.00	\$3,496,526.00		\$3,496,526.00	\$0.00	\$3,496,526.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$734,443.00		\$734,443.00	\$734,443.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$67,594.05		\$67,594.05	\$124,239.36	(\$56,645.31)
4	District LCFF Transfer	6500	1000	\$0.00	\$5,032,670.00		\$5,032,670.00	\$0.00	\$5,032,670.00
5	Transfers In - Revenue from other SELPA's	6500	1000	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
6	Transfers Out - Revenue to other SELPA's	6500	1000	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
7	Mental Health/Head Start & District Rentals	6500	1000	\$0.00	\$5,764.79		\$5,764.79	\$0.00	\$5,764.79
8	Special Ed MOE - Districts	6500	1000	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
9	NPA Contracts	6500	1019	\$0.00	\$0.00		\$0.00	\$1,619,847.77	(\$1,619,847.77)
10	Special Day Class	6500	1020	\$0.00	\$8,800.80	\$1,519,401.91	\$1,528,202.71	\$17,495,303.78	(\$15,967,101.07)
11	NPS / EIBT Reserve	6500	1028	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
12	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00		\$0.00	\$5,197,665.75	(\$5,197,665.75)
13	Pupil Services (SICOE LCFF = \$42,000)	6500	1500	\$0.00	\$42,000.00		\$42,000.00	\$791,865.92	(\$749,865.92)
14	Instructional Administration	6500	1600	\$0.00	\$0.00		\$0.00	\$742,489.59	(\$742,489.59)
15	School Administration	6500	1610	\$0.00	\$0.00		\$0.00	\$2,136,921.24	(\$2,136,921.24)
16	Maintenance & Operations	6500	1700	\$0.00	\$0.00		\$0.00	\$1,474,798.85	(\$1,474,798.85)
17	Deferred Maintenance	6500	1710	\$0.00	(\$185,216.20)		(\$185,216.20)	\$0.00	(\$185,216.20)
18	Designated Instructional Services (WorkAbility)	6500	2050	\$0.00	\$0.00		\$0.00	\$212,565.71	(\$212,565.71)
19	State Local Assistance Backfill	6501	1032	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
20	SDC Infants	6510	1040	\$0.00	\$240,555.00		\$240,555.00	\$240,555.00	\$0.00
21	<b>SUBTOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$9,443,137.44</b>	<b>\$1,519,401.91</b>	<b>\$10,962,539.35</b>	<b>\$30,770,695.97</b>	<b>(\$19,808,156.62)</b>
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$56,645.31	\$56,645.31	\$0.00	\$56,645.31
23	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$19,808,156.62	(\$56,645.31)	\$19,751,511.31	\$0.00	\$19,751,511.31
24	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	<b>TOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$29,251,294.06</b>	<b>\$1,519,401.91</b>	<b>\$30,770,695.97</b>	<b>\$30,770,695.97</b>	<b>\$0.00</b>
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	\$521,299.00	\$0.00	(\$260,650.00)	\$260,649.00	\$0.00	\$260,649.00
27	Special Ed County Program Mid-Year Growth Reserve	6500	1027	\$180,000.00	\$0.00	\$69,002.13	\$249,002.13	\$0.00	\$249,002.13
28	Special Ed County Program NPS / EIBT Reserve	6500	1028	\$927,754.04	\$0.00	(\$927,754.04)	\$0.00	\$0.00	\$0.00
29	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	\$800,000.00	\$0.00	(\$400,000.00)	\$400,000.00	\$0.00	\$400,000.00
30	Special Ed County Program Reserve	6500	1090	\$316,328.25	\$7,563.51	\$0.00	\$323,891.76	\$0.00	\$323,891.76
31	<b>TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602</b>			<b>\$2,745,381.29</b>	<b>\$7,563.51</b>	<b>(\$1,519,401.91)</b>	<b>\$1,233,542.89</b>	<b>\$0.00</b>	<b>\$1,233,542.89</b>
32	<b>TOTAL SP ED COUNTY PROGRAM &amp; RESERVES - AB602</b>			<b>\$2,745,381.29</b>	<b>\$29,258,857.57</b>	<b>\$0.00</b>	<b>\$32,004,238.86</b>	<b>\$30,770,695.97</b>	<b>\$1,233,542.89</b>

\$29,258,857.57

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
Line #	Description	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-17	Estimated Revenues	Total Resources	Estimated Expenditures	Unaudited Actuals Ending Balance 06-30-18
1	<b>SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>							
2	Special Ed - Professional Development LCFF	0000	1401	\$57,308.44	\$0.00	\$57,308.44	\$6,606.70	\$50,701.74
3	Special Ed - Materials & Supplies LCFF	0000	1402	\$33,931.56	\$0.00	\$33,931.56	\$9,397.09	\$24,534.47
4	Special Ed - Instructional Assistant Recruitment	0000	1804	\$0.00	\$40,981.00	\$40,981.00	\$13,840.32	\$27,140.68
5	Special Ed - Carl Washington	0405	1352	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Special Ed - Deferred Maintenance	0620	1711	\$1,508,151.41	\$308,459.00	\$1,816,610.41	\$287,458.48	\$1,529,151.93
7	Special Ed - Deferred Maintenance Technology	0620	1712	\$0.00	\$5,207.20	\$5,207.20	\$5,207.20	\$0.00
8	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$638,628.00	\$638,628.00	\$638,628.00	\$0.00
9	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$5,785,122.62	\$5,785,122.62	\$5,785,122.62	\$0.00
10	Special Ed - Unrestricted Lottery	1100	1025	\$83,581.04	\$49,205.47	\$132,786.51	\$28,376.26	\$104,410.25
11	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$59,600.00	\$59,600.00	\$59,600.00	\$0.00
12	Special Ed - Preschool Local Entitlements	3320	1100	\$0.00	\$274,888.00	\$274,888.00	\$274,888.00	\$0.00
13	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
14	Special Ed - Medi-Cal Billing Option	5640	6510	\$525,560.13	\$178,919.29	\$704,479.42	\$135,288.27	\$569,191.15
15	Special Ed - Educator Effectiveness	6264	1459	\$42,493.84	\$0.00	\$42,493.84	\$42,493.84	\$0.00
16	Special Ed - English Language Acquisition Program	6286	1414	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	Special Ed - Restricted Lottery	6300	1026	\$139,214.25	\$37,358.57	\$176,572.82	\$40,201.10	\$136,371.72
18	Special Ed - DIS Contracts	6500	1800	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Special Ed - Mental Health Services Prop 98	6512	1322	\$0.00	\$689,930.70	\$689,930.70	\$689,930.70	\$0.00
20	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$7,243.00	\$7,243.00	\$7,243.00	\$0.00
21	Special Ed - MAA #3 - Special Ed	9010	7903	\$191,076.31	\$158,868.17	\$349,944.48	\$3,496.59	\$346,447.89
22	<b>TOTAL SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$2,581,316.98</b>	<b>\$8,325,969.02</b>	<b>\$10,907,286.00</b>	<b>\$8,119,336.17</b>	<b>\$2,787,949.83</b>

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

Line #	Description	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-17	Estimated Revenues	Total Resources	Estimated Expenditures	Unaudited Actuals Ending Balance 06-30-18
23	<b>SELPA RESTRICTED BUDGETS</b>							
24	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
25	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$794,810.00	\$794,810.00	\$794,810.00	\$0.00
26	SELPA - Mental Health Part B IDEA ADA Allocation Carryover	3327	2325	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,476.00	\$3,476.00	\$3,476.00	\$0.00
28	SELPA - ADR Grant Alt. Dispute Resolution Expansion	3395	2219	\$0.00	\$728.28	\$728.28	\$728.28	\$0.00
29	SELPA - ADR Grant Alt. Dispute Resolution	3395	2220	\$0.00	\$12,151.24	\$12,151.24	\$12,151.24	\$0.00
30	SELPA - Behavioral Intervention Program Services	5810	2145	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$56,740.63	\$150,020.00	\$206,760.63	\$173,900.67	\$32,859.96
32	SELPA - Low Incidence- CTE Apportionment	6500	2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	SELPA - Out of Home Care	6500	2030	\$3,992,484.80	\$1,896,148.00	\$5,888,632.80	\$612,183.49	\$5,276,449.31
34	SELPA - Regionalized Services	6500	2060	\$573,447.68	\$406,160.00	\$979,607.68	\$344,308.32	\$635,299.36
35	SELPA - Program Specialist	6500	2070	\$459,391.45	\$609,241.00	\$1,068,632.45	\$566,718.43	\$501,914.02
36	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
37	SELPA - Psych Services - Contracted	6500	2500	\$12,324.82	\$293,855.00	\$306,179.82	\$292,880.74	\$13,299.08
38	SELPA - Mental Health Services Prop 98	6512	2322	\$823,358.40	\$667,818.30	\$1,491,176.70	\$696,992.13	\$794,184.57
39	SELPA - Workability I	6520	2200	\$0.00	\$296,225.00	\$296,225.00	\$296,225.00	\$0.00
40	SELPA - Common Core State Standards Implementation	7405	6902	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41	SELPA - Inservice Administration Budget	9010	2160	\$54,005.94	\$23,567.96	\$77,573.90	\$32,479.82	\$45,094.08
42	SELPA - CAPTAIN	9010	2161	\$12,330.75	\$25,034.00	\$37,364.75	\$28,929.71	\$8,435.04
43	SELPA - 504 Trainings	9010	2162	\$10,279.32	\$1,325.82	\$11,605.14	\$447.93	\$11,157.21
44	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$41,353.12	\$21,365.84	\$62,718.96	\$24,644.61	\$38,074.35
45	SELPA - LHS Winter Symposium	9010	2170	\$80,743.47	\$20,668.16	\$101,411.63	\$27,741.11	\$73,670.52
46	SELPA - Autism Forum	9010	2175	\$8,654.74	\$2,936.41	\$11,591.15	\$4,351.45	\$7,239.70
47	SELPA - Schoolwide Positive Behavior Supports	9010	2188	\$7,019.87	\$0.00	\$7,019.87	\$466.61	\$6,553.26
48	SELPA - Workability Region IV	9010	2202	\$1,821.52	\$0.00	\$1,821.52	\$440.59	\$1,380.93
49	SELPA - MAA #8 - SELPA 10%	9010	7908	\$42,947.48	\$17,652.02	\$60,599.50	\$0.00	\$60,599.50
50	<b>TOTAL SELPA RESTRICTED BUDGETS</b>			<b>\$6,176,903.99</b>	<b>\$5,275,012.03</b>	<b>\$11,451,916.02</b>	<b>\$3,945,705.13</b>	<b>\$7,506,210.89</b>
51	<b>TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$8,758,220.97</b>	<b>\$13,600,981.05</b>	<b>\$22,359,202.02</b>	<b>\$12,065,041.30</b>	<b>\$10,294,160.72</b>
52	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$11,503,602.26</b>	<b>\$42,859,838.62</b>	<b>\$54,363,440.88</b>	<b>\$42,835,737.27</b>	<b>\$11,527,703.61</b>
53	<b>INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>							
54	SJCOE Venture Academy ~ Mental Health - Pre Referral	6500	3204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	SJCOE COSP ~ Mental Health Services	6512	3209	\$74,338.47	\$25,813.89	\$100,152.36	\$0.00	\$100,152.36
56	SJCOE Venture Academy ~ Mental Health Services	6512	3214	\$6,728.72	\$40,356.01	\$47,084.73	\$39,060.66	\$8,024.07
57	<b>TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>			<b>\$81,067.19</b>	<b>\$66,169.90</b>	<b>\$147,237.09</b>	<b>\$39,060.66</b>	<b>\$108,176.43</b>
58	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS &amp; INTERNAL MENTAL HEALTH</b>			<b>\$11,584,669.45</b>	<b>\$42,926,008.52</b>	<b>\$54,510,677.97</b>	<b>\$42,874,797.93</b>	<b>\$11,635,880.04</b>

**SPECIAL EDUCATION ANALYSIS PASS THRU  
2017-18 UNAUDITED ACTUALS FINANCIAL REPORT**

**Fund 10 SELPA Pass Thru Fund was created by CDE as a mechanism for a SELPA AU to pass thru State and Federal dollars to LEA's in their SELPA.**

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-17	Estimated Revenues	Total Resources	Estimated Expenditures	Unaudited Actuals Ending Balance 06-30-18
	<b>SPECIAL EDUCATION PASS THRU - FUND 10</b>							
1	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2	3310	0000	\$0.00	\$1,022,460.00	\$1,022,460.00	\$1,022,460.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$9,212,608.00	\$9,212,608.00	\$9,212,608.00	\$0.00
3	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$292,074.00	\$292,074.00	\$292,074.00	\$0.00
4	Preschool Local Entitlements (SJCOE/Districts)	3320	0000	\$0.00	\$1,233,347.00	\$1,233,347.00	\$1,233,347.00	\$0.00
5	AB602 District Revenue	6500	1000	\$0.00	\$11,582,702.87	\$11,582,702.87	\$11,582,702.87	\$0.00
6	Special Ed County Program Base Entitlement	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$19,815,720.13	\$19,815,720.13	\$19,815,720.13	\$0.00
8	Special Ed County Program Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Special Ed County Program Mid-Year Growth Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Special Ed County Program NPS / EIBT Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Personnel Development (SJCOE/Districts)	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00
12	State Local Assistance Backfill	6501	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Mental Health Services (SJCOE/Districts)	6512	0000	\$0.00	\$4,164,944.00	\$4,164,944.00	\$4,164,944.00	\$0.00
14	State Preschool One-Time (SJCOE/Districts)	6513	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	<b>TOTAL SPECIAL EDUCATION PASS THRU - FUND 10</b>			<b>\$0.00</b>	<b>\$47,348,390.00</b>	<b>\$47,348,390.00</b>	<b>\$47,348,390.00</b>	<b>\$0.00</b>

**San Joaquin County SELPA**  
**2017-18 AB602 SELPA Funding Documents**  
**Annual Accrual Aug 2018**

<b><u>Description</u></b>	<b><u>Page #</u></b>
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**San Joaquin County SELPA**  
**2017-18 AB602 SELPA Funding Documents**  
**Annual Accrual Aug 2018**  
**Assumptions**

**Revenue**

2017-18 COLA ~ 1.56% COLA

2017-18 Updated Projected ADA ~ SELPA ADA

2017-18 Updated AB602 Calculations

2017-18 District LCFF Transfer based on LCFF per ADA methodology

2017-18 Special Education Taxes based on CY

**SJCOE Special Education County Program Revenues/Expenditures**

SJCOE Special Education County Program

Growth Proposal Approved

Salaries ~ Step & Column Increase; Salary Settlement for 17-18 ~ 2% on-schedule and 2% off-schedule

- 2% off-schedule for 17-18 will be funded by part of the balance remaining in the NPS/EIBT Reserve

Indirect cost rate ~ 9.79%

**Other**

**SJCOE SELPA Comparison of Funding Models ~**

Col A	Col B	Col C	Col D	Col E
Line #	Description	2017-18 Annual Accrual Aug 2018	2017-18 Estimated Actuals	Differences Col C - D
1.	<b>SELPA Revenue Estimates</b>			
2.	Prior Yr Base Entitlement	\$ 36,042,327.00	\$ 36,042,327.00	\$ -
3.	Base Proration Factor	0.9756	0.9684	0.0072
4.	Less Current Yr Special Ed Taxes	\$ (3,496,526.00)	\$ (3,533,026.00)	\$ 36,500.00
5.	<b>Rate Per ADA Base Prorated</b>	<b>\$ 31,666,430.00</b>	<b>\$ 31,371,626.00</b>	<b>\$ 294,804.00</b>
6.	COLA Prorated	\$ 572,124.00	\$ 572,124.00	\$ -
7.	Growth Funding (Decline Adjustment)	\$ 150,622.00	\$ 152,662.00	\$ (2,040.00)
8.	<b>Sub-Total State Aid</b>	<b>\$ 32,389,176.00</b>	<b>\$ 32,096,412.00</b>	<b>\$ 292,764.00</b>
9.	<b>Total SELPA Revenues Estimated</b>	<b>\$ 35,885,702.00</b>	<b>\$ 35,629,438.00</b>	<b>\$ 256,264.00</b>
10.	<b>Special Ed County Program Budget</b>			
11.	Total Special Ed County Program Revenues	\$ 9,443,137.44	\$ 9,470,329.00	\$ (27,191.56)
12.	Total Special Ed County Program Expenditures	\$ (30,770,695.97)	\$ (30,826,375.00)	\$ 55,679.03
13.	<b>Net Special Ed County Program - Unfunded Costs</b>	<b>\$ (21,327,558.53)</b>	<b>\$ (21,356,046.00)</b>	<b>\$ 28,487.47</b>
14.	<b>SELPA Funding Factor Determination</b>			
15.	<b>Total Estimated SELPA State Aid Revenues</b>	<b>\$ 32,389,176.00</b>	<b>\$ 32,096,412.00</b>	<b>\$ 292,764.00</b>
16.	Less RS/PS	\$ (1,015,401.00)	\$ (1,015,401.00)	\$ -
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534.00)	\$ (24,534.00)	\$ -
18.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 31,349,241.00</b>	<b>\$ 31,056,477.00</b>	<b>\$ 292,764.00</b>
19.	Total Unfunded Special Ed County Program Costs	\$ (21,327,558.53)	\$ (21,356,046.00)	\$ 28,487.47
20.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -
21.	Use of Charter Decline Adjustment Reserve	\$ 260,650.00	\$ 260,650.00	\$ -
22.	Use of NPS/EIBT Reserve	\$ 858,751.91	\$ 858,752.00	\$ (0.09)
23.	Use of OOHC Contribution Reserve	\$ 400,000.00	\$ 400,000.00	\$ -
24.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -
25.	Replenish Special Ed County Program Reserves to 1% Level	\$ (7,044.34)	\$ (4,636.00)	\$ (2,408.34)
26.	<b>SELPA State Aid Revenues Available-Districts</b>	<b>\$ 11,534,040.04</b>	<b>\$ 11,215,197.00</b>	<b>\$ 318,843.04</b>
27.	<b>SELPA Proration Factor</b>	<b>0.3679208706</b>	<b>0.3611226412</b>	<b>0.0067982</b>
28.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>	<b>2017-18 Total SELPA Revenues Estimated</b>	<b>2017-18 Total SELPA Revenues Estimated</b>	<b>Differences Col C - D</b>
29.	<b>LEA Funding</b>			
30.	Banta	\$ 135,165.00	\$ 131,423.00	\$ 3,742.00
31.	Escalon	\$ 469,099.00	\$ 456,112.00	\$ 12,987.00
32.	Jefferson	\$ 376,701.00	\$ 366,273.00	\$ 10,428.00
33.	Lammersville	\$ 785,184.00	\$ 763,424.00	\$ 21,760.00
34.	Lincoln	\$ 1,492,945.00	\$ 1,451,438.00	\$ 41,507.00
35.	Linden	\$ 359,013.00	\$ 348,468.00	\$ 10,545.00
36.	Manteca	\$ 3,754,930.00	\$ 3,651,487.00	\$ 103,443.00
37.	New Jerusalem	\$ 363,754.00	\$ 352,943.00	\$ 10,811.00
38.	Ripon	\$ 512,420.00	\$ 498,109.00	\$ 14,311.00
39.	Tracy	\$ 2,575,584.00	\$ 2,505,021.00	\$ 70,563.00
40.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 709,245.04	\$ 690,499.00	\$ 18,746.04
41.	<b>Subtotal LEA Funding</b>	<b>\$ 11,534,040.04</b>	<b>\$ 11,215,197.00</b>	<b>\$ 318,843.04</b>
42.	SJCOE - Special Ed County Program	\$ 21,327,558.53	\$ 21,356,046.00	\$ (28,487.47)
43.	Special Ed County Program Reserve	\$ -	\$ -	\$ -
44.	RS/PS	\$ 1,015,401.00	\$ 1,015,401.00	\$ -
45.	Staff Development Grant (Old Res. 6535)	\$ 24,534.00	\$ 24,534.00	\$ -
46.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -
47.	Use of Charter Decline Adjustment Reserve	\$ (260,650.00)	\$ (260,650.00)	\$ -
48.	Use of NPS/EIBT Reserve	\$ (858,751.91)	\$ (858,752.00)	\$ 0.09
49.	Use of OOHC Contribution Reserve	\$ (400,000.00)	\$ (400,000.00)	\$ -
50.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -
51.	Replenish Special Ed County Program Reserves to 1% Level	\$ 7,044.34	\$ 4,636.00	\$ 2,408.34
52.	SJCOE Special Ed Taxes	\$ 3,496,526.00	\$ 3,533,026.00	\$ (36,500.00)
53.	<b>Total SELPA Revenues</b>	<b>\$ 35,885,702.00</b>	<b>\$ 35,629,438.00</b>	<b>\$ 256,264.00</b>

Reserve for the OOHC Contribution of \$1.2M ~ Distribute \$400K equally over 2016-17, 2017-18 and 2018-19

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA ~ Distribute equally over 2016-17, 2017-18 and 2018-19. Additional funds may be added in future years when a charter leaves the SELPA.



## 2017-18 SJCOE Special Education County Program ~ By Reporting Period

Col A	Col B	Col C SJCOE	Col D SJCOE	Col E SJCOE	Col F SJCOE	Col G SJCOE	Col H SJCOE	Col I Difference
Line #	Description ~ Object Code	Prelim Budget	May Budget	1st Interim	2nd Interim	Estimated Actuals	Annual Accrual Aug 2018	Col H-G <i>Col H-G</i>
1	County Taxes - Special Education	\$ 3,269,476	\$ 3,418,381	\$ 3,339,238	\$ 3,490,999	\$ 3,533,026	\$ 3,496,526.00	\$ (36,500)
2	Federal Local Assistance Grant	\$ 1,054,451	\$ 690,810	\$ 690,810	\$ 690,810	\$ 734,443	\$ 734,443.00	\$ -
3	District's LCFF Transfer	\$ 4,204,321	\$ 4,461,443	\$ 4,595,733	\$ 4,656,308	\$ 5,041,138	\$ 5,032,670.00	\$ (8,468)
4	Pupil Services (SJCOE LCFF = \$42,000)	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000.00	\$ -
5	Head Start/Mental Health/ARC & District Rentals	\$ 27,649	\$ 2,059	\$ 10,727	\$ 6,965	\$ 5,207	\$ 14,565.59	\$ 9,359
6	Food Service	\$ 46,100	\$ 46,100	\$ 46,100	\$ 46,100	\$ 59,177	\$ 67,594.05	\$ 8,417
7	SDC Infant (Form I-50 Funding)	\$ 236,820	\$ 236,820	\$ 240,514	\$ 240,514	\$ 240,555	\$ 240,555.00	\$ -
8	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,216.20)	\$ 1
9	Special Ed MOE - Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	<b>Total Estimated Special Ed County Program Revenues</b>	<b>\$ 8,695,600</b>	<b>\$ 8,712,396</b>	<b>\$ 8,779,905</b>	<b>\$ 8,988,479</b>	<b>\$ 9,470,329</b>	<b>\$ 9,443,137.44</b>	<b>\$ (27,192)</b>
11	Teachers Salaries ~ 11xx	\$ 7,892,473	\$ 7,971,347	\$ 7,545,546	\$ 7,492,724	\$ 7,352,956	\$ 7,288,651.37	\$ (64,305)
12	Certificated Pupil Support Salaries ~ 12xx	\$ 797,771	\$ 864,695	\$ 859,447	\$ 858,898	\$ 828,601	\$ 828,169.16	\$ (432)
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,110,565	\$ 1,118,662	\$ 1,119,144	\$ 1,130,732	\$ 1,086,759	\$ 1,086,760.98	\$ 2
14	Instructional Aides Salaries ~ 21xx	\$ 7,106,936	\$ 7,088,519	\$ 6,877,002	\$ 6,792,144	\$ 6,289,788	\$ 6,387,110.29	\$ 97,322
15	Classified Support Salaries - M/O ~ 22xx	\$ 204,103	\$ 207,989	\$ 207,990	\$ 207,990	\$ 203,228	\$ 205,472.20	\$ 2,244
16	Supv & Admin Salaries ~ 23xx	\$ 4,040	\$ 26,272	\$ 26,272	\$ 26,272	\$ 26,272	\$ 26,272.42	\$ 0
17	Clerical & Office Salaries ~ 24xx	\$ 536,212	\$ 532,694	\$ 530,108	\$ 519,407	\$ 509,207	\$ 508,899.76	\$ (307)
18	Other Classified Salaries - LVN's ~ 29xx	\$ 1,908,802	\$ 2,099,683	\$ 1,993,798	\$ 1,908,074	\$ 1,783,539	\$ 1,772,330.74	\$ (11,208)
19	Employee Benefits ~ 3xxx	\$ 6,914,417	\$ 6,713,897	\$ 6,468,522	\$ 6,463,826	\$ 6,109,542	\$ 6,076,279.12	\$ (33,263)
20	Materials & Supplies ~ 4xxx	\$ 375,950	\$ 402,082	\$ 363,878	\$ 416,558	\$ 372,715	\$ 356,511.65	\$ (16,203)
21	Travel & Conference ~52xx	\$ 190,109	\$ 190,109	\$ 192,439	\$ 189,713	\$ 174,087	\$ 189,274.68	\$ 15,188
22	Dues & Memberships ~ 53xx	\$ 6,525	\$ 11,664	\$ 11,664	\$ 11,996	\$ 10,798	\$ 9,415.54	\$ (1,382)
23	Insurance ~ 54xx	\$ 78,525	\$ 104,938	\$ 121,200	\$ 121,847	\$ 121,847	\$ 85,826.80	\$ (36,020)
24	Operations & Housekeeping Services ~ 55xx	\$ 195,238	\$ 189,018	\$ 189,018	\$ 192,128	\$ 184,543	\$ 180,994.66	\$ (3,548)
25	Rentals, Leases & Repair ~ 56xx	\$ 883,013	\$ 895,031	\$ 908,031	\$ 913,202	\$ 888,200	\$ 877,428.73	\$ (10,771)
26	Direct Costs for Inter-Program Services ~ 57xx	\$ 5,000	\$ 5,000	\$ 5,000	\$ 17,000	\$ 20,000	\$ 22,754.72	\$ 2,755
27	Other Services & Operating Expenses ~ 58xx	\$ 648,162	\$ 660,389	\$ 669,935	\$ 673,729	\$ 626,373	\$ 616,027.23	\$ (10,346)
28	Sub agreements for Services ~ 51xx	\$ 2,058,500	\$ 2,058,500	\$ 1,958,500	\$ 1,958,500	\$ 1,434,145	\$ 1,619,847.77	\$ 185,703
29	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -	\$ (160,000)
30	Communications ~ 59xx	\$ 57,832	\$ 57,832	\$ 61,387	\$ 61,387	\$ 31,901	\$ 28,328.96	\$ (3,572)
31	Site & Improvement of Sites ~ 61xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Building & Improvement of Buildings ~ 62xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Equipment/Equipment Replacement ~ 64xx/65xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Other SELPA's - Transfers Out ~ 71xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Other Transfers ~ 72xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Direct Support/Indirect ~ 73xx	\$ 2,830,845	\$ 2,848,380	\$ 2,750,896	\$ 2,736,101	\$ 2,601,078	\$ 2,593,544.11	\$ (7,534)
37	Debt Service ~ 74xx	\$ -	\$ 10,796	\$ 10,796	\$ 10,796	\$ 10,796	\$ 10,795.08	\$ (1)
38	<b>Total Estimated Special Ed County Program Expenditures</b>	<b>\$ 33,965,018</b>	<b>\$ 34,217,497</b>	<b>\$ 33,030,573</b>	<b>\$ 32,863,024</b>	<b>\$ 30,826,375</b>	<b>\$ 30,770,695.97</b>	<b>\$ (55,679)</b>
39	<b>Total Estimated Unfunded Special Ed County Program Costs</b>	<b>\$ 25,269,418</b>	<b>\$ 25,505,101</b>	<b>\$ 24,250,668</b>	<b>\$ 23,874,545</b>	<b>\$ 21,356,046</b>	<b>\$ 21,327,558.53</b>	<b>\$ (28,487)</b>
40	<b>Funding Factor</b>	<b>0.1906262923</b>	<b>0.1993735452</b>	<b>0.2519213323</b>	<b>0.2802101903</b>	<b>0.3611226412</b>	<b>0.3679208706</b>	<b>0.0067982</b>

## 2017-18 SELPA Funding Factor

<b>SELPA Revenues</b>	
1. Prior Year Entitlements	\$ 36,042,327.00
2. Times Proration Factor	0.9756017071
3. Prorated Current Year Base Entitlement	\$ 35,162,956.00
4. Less CY Estimated Special Education Property Taxes	\$ (3,496,526.00)
5. Adjusted Current Year Base Entitlement	\$ 31,666,430.00
6. CY Estimated COLA	\$ 572,124.00
7. CY Estimated Growth Funding (Decline Adjustment)	\$ 150,622.00
<b>8. Total CY Estimated State Aid SELPA Revenues</b>	<b>\$ 32,389,176.00</b>
9. State Funding Exhibit (SJCOE)	\$ 32,389,176.00
10. Difference	\$ -

<b>Funding Factor</b>		<b>Special Ed County Program Reserves</b>	<b>Mid-Year Growth Class Reserve</b>	<b>NPS/EIBT Reserve</b>	<b>OOHC Contribution Reserve</b>	<b>Charter Decline Adj. Reserve</b>
11. <b>Total Estimated SELPA Revenues</b>	\$ 32,389,176.00					
12. Reserves Beginning Balance		\$ 316,328.25	\$ 180,000.00	\$ 927,754.04	\$ 800,000.00	\$ 521,299.00
13. Less RS/PS	\$ (1,015,401.00)					
14. Less Staff Development Grant (Old Res. 6535)	\$ (24,534.00)					
15. <b>Subtotal of SELPA Revenues</b>	<b>\$ 31,349,241.00</b>					
16. Total Unfunded Special Ed County Program Costs	\$ (21,327,558.53)	\$ -				
17. Charter Decline Adjustment Reserve	\$ -					\$ -
18. Use of Charter Decline Adjustment Reserve	\$ 260,650.00					\$ (260,650.00)
19. Use of NPS/EIBT Reserve	\$ 858,751.91		\$ 69,002.13	\$ (927,754.04)		
20. Use of OOHC Contribution Reserve	\$ 400,000.00				\$ (400,000.00)	
21. Replenish Mid Year Class Reserve	\$ -		\$ -			
22. PY Adjustments		\$ 519.17				
23. Replenish Special Ed County Program Reserves to 1% Level	\$ (7,044.34)	\$ 7,044.34				
24. <b>Balance of SELPA Revenues Available for Distribution to Districts</b>	<b>\$ 11,534,040.04</b>	<b>\$ 323,891.76</b>	<b>\$ 249,002.13</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>	<b>\$ 260,649.00</b>
25. <b>SELPA Funding Factor</b>	<b>0.3679208706</b>					

## 2017-18 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2017-18  FUNDED SELPA ADA	Col D 2017-18  Entitlements after Proration	Col E 2017-18  Adjusted Entitlement
		69,823.14	\$ 31,349,241	0.3679208706 \$ 11,534,040.04
			\$ 452,76645	\$ 166,58223
1.	Banta	811.40	\$ 367,375	\$ 135,165.00
2.	Escalon	2,816.02	\$ 1,274,999	\$ 469,099.00
3.	Jefferson	2,261.35	\$ 1,023,863	\$ 376,701.00
4.	Lammersville	4,713.49	\$ 2,134,110	\$ 785,184.00
5.	Lincoln	8,962.21	\$ 4,057,788	\$ 1,492,945.00
6.	Linden	2,155.17	\$ 975,789	\$ 359,013.00
7.	Manteca	22,541.00	\$ 10,205,809	\$ 3,754,930.00
8.	New Jerusalem	2,183.63	\$ 988,674	\$ 363,754.00
9.	Ripon	3,076.08	\$ 1,392,746	\$ 512,420.00
10.	Tracy	15,461.33	\$ 7,000,371	\$ 2,575,584.00
11.	SJCOE-Other Programs (COSP/Venture/RITA #2)	4,257.64	\$ 1,927,717	\$ 709,245.04
12.	<b>Sub-Total LEAs</b>	<b>69,239.32</b>	<b>\$ 31,349,241</b>	<b>\$ 11,534,040.04</b>
13.	SJCOE-Special Ed County Program	583.82		\$ 21,327,558.53
14.	Special Ed County Program Reserve			\$ -
15.	RS/PS		\$ 1,015,401	\$ 1,015,401.00
16.	Staff Development Grant (Old Res. 6535)		\$ 24,534	\$ 24,534.00
17.	Charter Decline Adjustment Reserve	0.00	\$ -	\$ -
18.	Use of Charter Decline Adjustment Reserve			\$ (260,650.00)
19.	Use of NPS/EIBT Reserve			\$ (858,751.91)
20.	Use of OOH Contribution Reserve			\$ (400,000.00)
21.	Replenish Mid Year Class Reserve			\$ -
22.	Replenish Special Ed County Program Reserves to 1% Level			\$ 7,044.34
23.	<b>Totals</b>	<b>69,823.14</b>	<b>\$ 32,389,176</b>	<b>\$ 32,389,176.00</b>
24.	State Funding Exhibit	69,823.14	\$32,389,176	\$ 32,389,176.00
25.	Difference	-	\$0	\$ -

*Reserve for the OOH Contribution of \$1.2M - Distribute \$400K equally over 2016-17, 2017-18 and 2018-19*

*Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA - Distribute equally over 2016-17, 2017-18 and 2018-19.*

*Additional funds may be added in future years when a charter leaves the SELPA.*

<b>SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS</b>			
<b>SELPA: San Joaquin COE</b>	<b>2017-18</b>	<b>2017-18</b>	
	<b>Annual Accrual</b>	<b>Estimated Actuals</b>	<b>Difference</b>
	<b>Aug 2018</b>		
<b>SECTION 1 - Base - E.C. 56836.10</b>	<b>1.56%</b>	<b>1.56%</b>	
<b>A. Prior Year (PY) Entitlements</b>			
1. Base (From PY SELPA Exhibit, Line B-9)	\$ 36,042,327	\$ 36,042,327	\$ -
2. COLA (From PY SELPA Exhibit, Line C-3)	\$ -	\$ -	\$ -
3. Growth or Declining ADA Adjustment (From PY SELPA Exhibit, Line D-6)	\$ -	\$ -	\$ -
4. Total (Lines A1 to A3)	\$ 36,042,327	\$ 36,042,327	\$ -
B. PY Funded ADA - E.C. 56836.10 (b) (2) (From PY SELPA Exhibit, Line A-4)	69,544.72	69,544.72	\$ -
C. Base Rate (line A4 divided by Line B)	\$ 518.2611562747	\$ 518.2611562747	\$ -
D. Base Entitlement (Line B multiplied by Line C)	\$ 36,042,327	\$ 36,042,327	\$ -
E. Base Proration Factor	0.9756017071	0.9684350330	0.0071667
F. Prorated Base Entitlement (Line D times Line E)	\$ 35,162,956	\$ 34,904,652	\$ 258,304
G. Deductions, E.C. 56836.08 ( c )			
1. Local Special Education Property Taxes - E.C. 2572	\$ 3,496,526	\$ 3,533,026	\$ (36,500)
2. Applicable Excess ERAF			
3. Total Deductions (lines G1 through G2)	\$ 3,496,526	\$ 3,533,026	\$ (36,500)
H. Adjusted Base Entitlement (Line F minus Line G3)	\$ 31,666,430	\$ 31,371,626	\$ 294,804
<b>SECTION 2 - COLA - E.C. 56836.08 (g)</b>			
A. COLA Base Rate (PY STR * COLA %)	\$ 8.3098135809	\$ 8.3098135809	\$ -
B. COLA Base Entitlement (Line A times PY ADA)	\$ 572,124	\$ 572,124	\$ -
C. COLA Proration Factor	1.0000000000	1.0000000000	-
D. COLA Entitlement Allocation			
1. COLA Entitlement for RS/PS	\$ 15,597	\$ -	\$ 15,597
2. COLA Entitlement for ADA	\$ 556,527	\$ 572,124	\$ (15,597)
E. COLA Entitlement	\$ 572,124	\$ 572,124	\$ -
<b>SECTION 3 - Growth - E.C. 56836.15</b>			
<b>A. Growth ADA</b>			
1. ADA	69,823.14	69,826.91	(3.77)
2. PY ADA	68,849.25	68,849.25	-
3. Prior PY ADA	69,544.72	69,544.72	-
4. PY Funded ADA (Greater of Lines A2 and A3)	69,544.72	69,544.72	-
5. Funded ADA (Greater of Lines A1 and A2)	69,823.14	69,826.91	(3.77)
6. Growth ADA (Line A5 minus Line A4, if Line A5 is greater that Line A4)	278.42	282.19	(3.77)
B. STR (PY STR + COLA \$ from Sec 2 Line A)	\$ 540.9901713306	\$ 540.9901713306	\$ -
C. Growth Base Entitlement (Line A6 times Line B)	\$ 150,622	\$ 152,662	\$ (2,040)
D. Decline in Funded ADA (Line A5 minus Line A4, if line A5 is less than A4)	-	-	-
E. Declining ADA Adjustment (Line D times Section 1, Line C)	\$ -	\$ -	\$ -
F. Growth Proration Factor	1.0000000000	1.0000000000	-
G. Growth Entitlement (Line C) or Declining ADA Adjustment (Line E)	\$ 150,622	\$ 152,662	\$ (2,040)

<b>SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS</b>			
<b>SELPA: San Joaquin COE</b>	<b>2017-18 Annual Accrual Aug 2018</b>	<b>2017-18 Estimated Actuals</b>	<b>Difference</b>
<b>SECTION 4 - Low Incidence Materials, Services and CTE - E.C. 56836.22</b>			
A. Low Incidence Disabilities PY December Pupil Count	343.00	343.00	-
B. Low Incidence Rate (SSC rates or CDE exhibit rates)	\$ 437.3768715524	\$ 437.3768715524	\$ -
C. Low Incidence Materials and Services Entitlement (Line A times Line B)			\$ -
D. Low Incidence CTE Rate (SSC rates or CDE exhibit rates)			\$ -
E. Low Incidence CTE Entitlement (Line D times Line A)			\$ -
F. Total Low Incidence Entitlement (Line A times Line B)	\$ 150,020	\$ 150,020	\$ -
<b>SECTION 5 - OUT OF HOME CARE - E.C. 56836.165</b>			
A. Out of Home Care Entitlement	\$ 1,774,350	\$ 1,782,786	\$ (8,436)
<b>SECTION 6 - Nonpublic Schools (NPS) Extraordinary Cost Pool - E.C. 56836.21</b>			
A. NPS Extraordinary Cost Pool Entitlement	\$ -	\$ -	\$ -
B. NPS Extraordinary Cost Pool Proration Factor	0.8000000000	0.8000000000	-
C. NPS Extraordinary Cost Pool Entitlement (Line A times Line B)	\$ -	\$ -	\$ -
<b>SECTION 7 - Apportionment Summary</b>			
A. Base (Section 1, Line H)	\$ 31,666,430	\$ 31,371,626	\$ 294,804
B. COLA (Section 2, Line E)	\$ 572,124	\$ 572,124	\$ -
C. Growth or Declining ADA Adjustment (Section 3, Line G)	\$ 150,622	\$ 152,662	\$ (2,040)
D. Subtotal (Lines A through C)	\$ 32,389,176	\$ 32,096,412	\$ 292,764
E. Low Incidence Materials and Equipment (Section 4, Line F)	\$ 150,020	\$ 150,020	\$ -
F. Out Of Home Care (Section 5, Line A)	\$ 1,774,350	\$ 1,782,786	\$ (8,436)
G. NPS ECP (Section 6, Line C, Annual Only)	\$ -	\$ -	\$ -
H. Total CY State Apportionment (Lines D through G)	\$ 34,313,546	\$ 34,029,218	\$ 284,328
I. Add back in Property Taxes and Federal Aid (Section 1, Line G3)	\$ 3,496,526	\$ 3,533,026	\$ (36,500)
J. SELPA Total AB602 Funding (Line H plus Line I)	\$ 37,810,072	\$ 37,562,244	\$ 247,828
<b>Grand Total Apportionment</b>	<b>\$ 37,810,072</b>	<b>\$ 37,562,244</b>	<b>\$ 247,828</b>
<b>SJCOE AB602 Funding Formula State Aid Available Revenues</b>			
1. AB602 Funding Formula	\$ 34,313,546	\$ 34,029,218	\$ 284,328
2. Less Low Incidence Entitlement	\$ (150,020)	\$ (150,020)	\$ -
3. Less Out Of Home Care	\$ (1,774,350)	\$ (1,782,786)	\$ 8,436
4. <b>Total SJCOE SELPA AB602 State Funding</b>	<b>\$ 32,389,176</b>	<b>\$ 32,096,412</b>	<b>\$ 292,764</b>
<b>State Infant Funding</b>	<b>\$ 240,555</b>	<b>\$ 240,555</b>	<b>\$ -</b>
<b>Grand State Total with Infant</b>	<b>\$ 38,050,627</b>	<b>\$ 37,802,799</b>	<b>\$ 247,828</b>
<b>Items outside of AB602 State Calc being allocating separately from State Funding</b>			
PS/RS Entitlement (PY RS/PS amt x CY COLA)	\$ 1,015,401	\$ 1,015,401	\$ -
Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -

**SELPA ADA Information**

	Jul 2011	Jul 2012	Jul 2013	Jul 2014	Jun 2015	Jun 2016	Jun 2017	Jun 2018	Jun 2018	2017-18
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R1 Cert Jun 2018 ADA Certified	Annual Accrual Aug 2018 ADA Estimated
Banta	283.57	280.22	285.67	307.53	309.11	305.37	324.94	338.78	346.70	350.83
River Island CH #1						381.07	437.46	528.66		
Next Generation CH								309.33	395.57	460.57
Escalon	2,938.29	2,815.61	2,769.27	2,732.70	2,679.75	2,612.11	2,592.48	2,538.79	2,497.21	2,486.06
District Charters					36.41	102.62	149.81	208.51	283.23	329.96
Jefferson	2,356.98	2,422.21	2,473.22	2,452.33	2,411.44	2,357.72	2,344.89	2,284.61	2,250.15	2,261.35
Lammersville	1,690.52	1,758.06	1,951.74	2,113.78	2,306.24	2,622.50	3,374.94	3,926.33	4,403.34	4,713.49
Lincoln	8,136.24	8,311.30	8,455.03	8,541.03	8,681.52	8,821.15	8,851.57	8,737.30	8,693.50	8,609.71
John McCandless CH								180.32	310.88	352.50
Linden	2,399.36	2,323.90	2,266.97	2,239.19	2,229.80	2,219.89	2,190.41	2,137.57	2,119.33	2,155.17
Manteca	22,034.13	22,018.82	22,319.44	22,227.76	22,107.12	21,958.98	21,965.80	22,029.47	22,176.21	22,417.59
District Charters					19.11	39.87	69.57	162.69	127.14	123.41
New Jerusalem	26.13	22.64	24.73	26.01	15.67	21.19	21.63	25.94	25.08	21.52
Delta Charter	391.48	454.47	451.69	562.77	678.08	749.58	478.90	477.92		
NJ Charter	222.48	228.07	214.76	209.85	213.89	209.69	209.41	210.03		
Great Valley - MA				415.20	542.30	626.22	724.23	738.01		
CAVA					1,447.15	1,503.64	1,453.43	1,319.59	1,215.66	1,230.26
VISTA					2.46					
Humphrey's ABLE					147.30	189.74	236.19	379.52	648.01	727.21
Acacia Elem CH						127.15	271.69			
Acacia Middle CH						26.48	77.83			
Delta CH Online							287.88	337.75		
RENEW CH							51.39			
Insight at SJ CH								57.97	162.94	204.64
Ripon	2,917.56	2,928.25	2,947.43	2,980.70	2,887.13	2,888.97	2,890.67	2,974.99	3,063.67	3,076.08
Tracy Unified	15,516.80	15,495.54	15,434.88	15,443.38	15,421.51	15,379.66	15,044.00	14,758.10	14,419.04	14,226.52
District Charters	927.65	1,105.98	1,265.89	1,207.96	1,212.58	1,258.32	1,135.76	1,198.32	1,233.27	1,234.81
SJCOE-Special Ed County Program	460.05	483.32	504.91	518.57	522.87	500.65	501.77	506.33	559.77	583.82
SJCOE Other Programs - COSP/CHs	1,296.47	1,322.75	1,349.88	1,291.28	1,400.67	1,550.73	1,494.89	1,491.40	1,568.34	1,771.17
SJCOE Other Programs - RITA #2 CH									586.81	661.79
SJCOE Other Programs - Venture	822.43	1,012.78	1,181.62	1,256.11	1,375.59	1,669.10	1,634.44	1,686.49	1,763.40	1,824.68
<b>Totals</b>	<b>62,420.14</b>	<b>62,983.92</b>	<b>63,897.13</b>	<b>64,526.15</b>	<b>66,647.70</b>	<b>68,122.40</b>	<b>68,815.98</b>	<b>69,544.72</b>	<b>68,849.25</b>	<b>69,823.14</b>
<b>SELPA ADA Growth/Decline</b>	<b>5.02</b>	<b>563.78</b>	<b>913.21</b>	<b>631.90</b>	<b>2,121.55</b>	<b>1,474.70</b>	<b>693.58</b>	<b>728.74</b>	<b>(695.47)</b>	<b>973.89</b>
<b>Growth/Decline %</b>	<b>0.01%</b>	<b>0.90%</b>	<b>1.45%</b>	<b>0.99%</b>	<b>3.29%</b>	<b>2.21%</b>	<b>1.02%</b>	<b>1.06%</b>	<b>-1.00%</b>	<b>1.41%</b>

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received  
 \* For 17-18 2nd Interim, 17-18 District/Charter ADA from the 17-18 2nd Interim LCFF calcs were used

# 2017-18 SJCOE Special Education County Program

## Estimated Revenues by Funding Source

## Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	Annual Accrual Aug 2018
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 7,288,651.37
R2	County Taxes - Special Education	\$ 3,496,526.00	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 828,169.16
R3	Federal Local Assistance Grant	\$ 734,443.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,086,760.98
R4	District's LCFF Transfer	\$ 5,032,670.00	E4	Instructional Aides Salaries ~ 21xx	\$ 6,387,110.29
R5	Pupil Services	\$ 42,000.00	E5	Classified Support Salaries - M/O ~ 22xx	\$ 205,472.20
R6	Head Start/Mental Health/ARC & District Rentals	\$ 14,565.59	E6	Supv & Admin Salaries ~ 23xx	\$ 26,272.42
R7	Food Service	\$ 67,594.05	E7	Clerical & Office Salaries ~ 24xx	\$ 508,899.76
R8	SDC Infant (Form I-50 Funding)	\$ 240,555.00	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 1,772,330.74
R9	Transfers Out	\$ (185,216.20)	E9	Employee Benefits ~ 3xxx	\$ 6,076,279.12
R10	Special Ed MOE - Districts	\$ -	E10	Materials & Supplies ~ 4xxx	\$ 356,511.65
R11			E11	Mileage, Travel & Conference ~52xx	\$ 189,274.68
R12			E12	Dues & Memberships ~ 53xx	\$ 9,415.54
R13			E13	Insurance ~ 54xx	\$ 85,826.80
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 180,994.66
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 877,428.73
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 22,754.72
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 616,027.23
R18			E18	Sub-agreements for Services ~ 51xx	\$ 1,619,847.77
R19			E19	EIBT Contracts ~ 51xx	\$ -
R20			E20	Communications ~ 59xx	\$ 28,328.96
R21			E21	Site & Improvement of Sites ~ 61xx	\$ -
R22			E22	Building & Improvement of Buildings ~ 62xx	\$ -
R23			E23	Equipment/Equipment Replacement ~ 64xx/65xx	\$ -
R24			E24	Other SELPA's - Tuition ~ 71xx	\$ -
R25			E25	Other Transfers ~ 72xx	\$ -
R26			E26	Direct Support/Indirect (includes rate change) ~ 73xx	\$ 2,593,544.11
R27			E27	Debt Service ~ 74xx	\$ 10,795.08
R28	<b>Total Estimated Program Revenues</b>	<b>\$ 9,443,137.44</b>	E28	<b>Total Estimated Expenditures</b>	<b>\$ 30,770,695.97</b>
<b>Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures</b>					<b>\$ (21,327,558.53)</b>

Description	Annual Accrual Aug 2018
<b>Total Estimated Revenues</b>	<b>\$ 9,443,137.44</b>
<b>Less Total Estimated Expenditures</b>	<b>\$ (30,770,695.97)</b>
<b>Estimated Unfunded Cost - County Special Education Program</b>	<b>\$ (21,327,558.53)</b>
<b>Revenues Added to Cover County Program Unfunded Costs:</b>	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 21,327,558.53
<b>Total Revenues to Cover Special Ed County Program</b>	<b>\$ 21,327,558.53</b>

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col G	Col H	Col I	Col J	Col K	Col L	Col M	Col N	Col O	Col P
Line #	Description	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1.	Beginning Balance - July 1	\$ 271,191.33	\$ 274,148.79	\$ 280,008.23	\$ 284,001.16	\$ 287,255.05	\$ 293,577.55	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25
2.	1997-98 Maximization	\$ 402,194.00	\$ 402,194.00	\$ 402,194.00	\$ 402,194.00	\$ 399,848.00	\$ 390,640.00	\$ 392,770.00			
3.	2003-04 Funding Adjustments				\$ (99,659.00)						
4.	2004-05 Form O R1 Adjustments				\$ 18,581.78						
5.	2004-05 Funding Adjustments				\$ (11,266.70)						
6.	2007-08 Funding Adjustments	\$ (11.51)									
7.	2008-09 Funding Adjustments		\$ (2,059.16)								
8.	2009-10 Funding Adjustments			\$ 1,060.60	\$ 7,869.04						
9.	2010-11 Funding Adjustments				\$ (25.47)						
10.	2011-12 Funding Adjustments					\$ (51.99)					
11.	2012-13 Funding Adjustments						\$ 701.49	\$ 101,623.00			
12.	2013-14 Funding Adjustments							\$ 8,023.05			
13.	2014-15 Funding Adjustments								\$ 11,982.11		
13.	2015-16 Funding Adjustments									\$ 2,834.16	
14.	2016-17 Funding Adjustments										\$ 519.17
15.	<b>Subtotal Special Ed County Program Reserve</b>	<b>\$ 673,373.82</b>	<b>\$ 674,283.63</b>	<b>\$ 683,262.83</b>	<b>\$ 601,694.81</b>	<b>\$ 687,051.06</b>	<b>\$ 684,919.04</b>	<b>\$ 816,459.88</b>	<b>\$ 330,413.44</b>	<b>\$ 322,471.02</b>	<b>\$ 316,847.42</b>
16.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>										
17.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ (399,225.03)	\$ (394,275.40)	\$ (399,261.67)	\$ (314,439.76)	\$ (393,473.51)	\$ (370,875.21)	\$ (498,028.55)	\$ (10,776.58)	\$ (6,142.77)	\$ -
18.	Replenish Special Ed County Program Reserve							\$ -	\$ -	\$ -	\$ 7,044.34
19.	<b>Special Ed County Program Reserve Ending Balance - June 30</b>	<b>\$ 274,148.79</b>	<b>\$ 280,008.23</b>	<b>\$ 284,001.16</b>	<b>\$ 287,255.05</b>	<b>\$ 293,577.55</b>	<b>\$ 314,043.83</b>	<b>\$ 318,431.33</b>	<b>\$ 319,636.86</b>	<b>\$ 316,328.25</b>	<b>\$ 323,891.76</b>
20.	Amount Available in Excess of Established Reserve Amount	\$ 399,225	\$ (394,275)	\$ 399,262	\$ (314,440)	\$ 393,474	\$ 370,875	\$ 498,029	\$ 10,777	\$ 6,143	\$ -
21.	Estimated State Aid - Special Education	\$ 27,414,879	\$ 28,000,823	\$ 28,400,116	\$ 28,725,505	\$ 29,357,755	\$ 31,404,383	\$ 31,843,133	\$ 31,963,686	\$ 31,632,825	\$ 32,389,176
22.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
23.	Reserve for mid-year growth classes Beg Bal	\$ 171,511	\$ 171,511	\$ 171,511	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000.00
24.	Use of Mid Year Class Reserve	\$ -	\$ -	\$ (171,511)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25.	Transfer from NPS/EIBT Reserve										\$ 69,002.13
26.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27.	<b>Reserve for mid-year growth classes End Bal</b>	<b>\$ 171,511</b>	<b>\$ 171,511</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 249,002.13</b>
28.	Reserve for NPS/EIBT Beg Bal				\$ -	\$ 1,300,000	\$ 1,048,955.00	\$ 930,256.44	\$ 927,754.04	\$ 927,754.04	\$ 927,754.04
29.	Establish NPS/EIBT Reserve				\$ 1,300,000						
30.	Transfer to Mid Year Reserve										\$ (69,002.13)
31.	Use of NPS/EIBT Reserve				\$ -	\$ (251,045)	\$ (118,698.56)	\$ (2,502.40)	\$ -	\$ -	\$ (858,751.91)
32.	<b>Reserve for NPS/EIBT End Bal</b>				<b>\$ 1,300,000</b>	<b>\$ 1,048,955</b>	<b>\$ 930,256.44</b>	<b>\$ 927,754.04</b>	<b>\$ 927,754.04</b>	<b>\$ 927,754.04</b>	<b>\$ -</b>
33.	Reserve for OOH Contribution Reserve Beg Bal								\$ -	\$ 1,200,000.00	\$ 800,000.00
34.	Establish OOH Contribution Reserve								\$ 1,200,000.00	\$ -	\$ -
35.	Use of OOH Contribution Reserve								\$ -	\$ (400,000.00)	\$ (400,000.00)
36.	<b>Reserve for OOH Contribution Reserve End Bal</b>								<b>\$ 1,200,000.00</b>	<b>\$ 800,000.00</b>	<b>\$ 400,000.00</b>
<b>Reserve for the OOH Contribution of \$1.2M ~ Distribute \$400K equally over 2016-17, 2017-18 and 2018-19</b>											
37.	Reserve for Charter Decline Adjustment Beg Bal									\$ -	\$ 521,299.00
38.	Establish or Additional Charter Decline Adjustment Reserve									\$ 781,949.00	\$ -
39.	Use of Charter Decline Adjustment Reserve									\$ (260,650.00)	\$ (260,650.00)
40.	<b>Reserve for Charter Decline Adjustment End Bal</b>									<b>\$ 521,299.00</b>	<b>\$ 260,649.00</b>

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA - Distribute equally over 2016-17, 2017-18 and 2018-19. Additional funds may be added in future years when a charter leaves the SELPA.



**Teachers College of San Joaquin  
Financial Information & Multi-Year Projections**

Column A	Column B	Column C	Column D 2016-2017	Column E 2017-2018	Column F 2018-2019	Column G 2019-2020	Column H 2020-2021
Line #	Summary Description		TCSJ Audited Actuals	TCSJ Unaudited Actuals	TCSJ Adopted Budget	TCSJ Projected Budget	TCSJ Projected Budget
1	<b>Beginning Balance July 1st</b>		\$ 4,751,230.29	\$ 5,006,345.55	\$ 4,745,930.55	\$ 4,880,344.55	\$ 5,117,779.55
2	Total Revenue		\$ 6,258,537.05	\$ 6,527,045.81	\$ 7,924,449.00	\$ 8,221,168.00	\$ 8,484,930.00
3	TCSJ Expenses		\$ 6,003,421.79	\$ 6,590,407.81	\$ 7,790,035.00	\$ 7,983,733.00	\$ 8,118,095.00
4	Surplus/Deficit		\$ 255,115.26	\$ (63,362.00)	\$ 134,414.00	\$ 237,435.00	\$ 366,835.00
5	<b>Ending Balance</b>		\$ 5,006,345.55	\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,117,779.55	\$ 5,484,614.55
6	Teach Out Plan Reserve		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
7	Adjusted Ending Balance		\$ 2,920,231.55	\$ 2,856,869.55	\$ 2,794,230.55	\$ 3,031,665.55	\$ 3,398,500.55
8	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 5,006,345.55	\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,117,779.55	\$ 5,484,614.55
<b>Detail Object Codes</b>							
9	<b>Beginning Balance</b>		\$ 4,751,230.29	\$ 5,006,345.55	\$ 4,745,930.55	\$ 4,880,344.55	\$ 5,117,779.55
10							
11	8590	State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
12	8980	SJCOE Contribution	\$ 920,399.00	\$ 646,713.42	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
13	8689	Tuition	\$ 5,136,659.55	\$ 5,681,055.89	\$ 6,202,602.00	\$ 6,512,732.00	\$ 6,838,369.00
14	8660	Interest	\$ 38,809.00	\$ 69,859.00	\$ 66,561.00	\$ 66,561.00	\$ 66,561.00
15	various	CaMSP Master	\$ 62,089.00	\$ -	\$ -	\$ -	\$ -
16	various	UOP PRIME	\$ 100,580.50	\$ 49,417.50	\$ -	\$ -	\$ -
17	various	Classified School Employee Grant	\$ -	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
18	various	CREEC Teacher Prep	\$ -	\$ -	\$ 75,286.00	\$ 61,875.00	\$ -
19	<b>Total Revenue</b>		\$ 6,258,537.05	\$ 6,527,045.81	\$ 7,924,449.00	\$ 8,221,168.00	\$ 8,484,930.00
20	1101/1105	Teacher/Extra/Subs	\$ 827,496.84	\$ 876,950.00	\$ 875,000.00	\$ 883,750.00	\$ 892,588.00
21	1300	Cert Perm	\$ 1,060,260.15	\$ 1,179,487.02	\$ 1,331,989.00	\$ 1,335,513.00	\$ 1,362,223.00
22	1311	Cert Temp	\$ 311,394.95	\$ 318,352.52	\$ 200,000.00	\$ 202,000.00	\$ 204,020.00
23	<b>Total 1xxx</b>		\$ 2,199,151.94	\$ 2,374,789.54	\$ 2,406,989.00	\$ 2,421,263.00	\$ 2,458,831.00
24	2206	Class Supp/OT	\$ -	\$ 578.18	\$ -	\$ -	\$ -
25	2300	Class Supv Perm	\$ 54,754.41	\$ 31,083.18	\$ 63,979.00	\$ 64,005.00	\$ 65,285.00
26	2400	Class Perm	\$ 424,393.11	\$ 497,807.25	\$ 634,510.00	\$ 634,740.00	\$ 647,435.00
27	2405/2406	Class Temp/OT	\$ 66,442.77	\$ 93,302.56	\$ 50,000.00	\$ 50,500.00	\$ 51,005.00
28	2900	Other Class Perm	\$ 56,688.00	\$ 54,752.39	\$ 66,255.00	\$ 66,281.00	\$ 67,607.00
29	2906	Other Class OT/Temp	\$ 1,231,525.88	\$ 1,221,182.29	\$ 1,351,000.00	\$ 1,364,510.00	\$ 1,378,155.00
30	<b>Total 2xxx</b>		\$ 1,833,804.17	\$ 1,898,705.85	\$ 2,165,744.00	\$ 2,180,036.00	\$ 2,209,487.00
31	3000	Benefits	\$ 752,528.51	\$ 827,729.03	\$ 1,076,567.00	\$ 1,063,565.00	\$ 1,110,376.00
32	<b>Total 3xxx</b>		\$ 752,528.51	\$ 827,729.03	\$ 1,076,567.00	\$ 1,063,565.00	\$ 1,110,376.00
33	4200	Books	\$ 2,808.92	\$ 1,527.85	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
34	4310	Materials	\$ 131,181.64	\$ 122,271.61	\$ 145,418.00	\$ 145,418.00	\$ 145,418.00
35	4400	Non Cap Equip	\$ 26,058.02	\$ 90,945.42	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
36	<b>Total 4xxx</b>		\$ 160,048.58	\$ 214,744.88	\$ 183,418.00	\$ 183,418.00	\$ 183,418.00
37	5200	Travel & Conference	\$ 140,116.06	\$ 160,475.33	\$ 183,000.00	\$ 183,000.00	\$ 183,000.00
38	5300	Dues & Membership	\$ 32,519.00	\$ 31,554.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
39	5400	Insurance/Property & Liability	\$ -	\$ 5,447.95	\$ 6,043.00	\$ 6,043.00	\$ 6,043.00
40	5600	Rent/Bldgs. & Repairs	\$ 150,356.90	\$ 184,429.77	\$ 158,500.00	\$ 317,000.00	\$ 323,340.00
41	5750	Direct Cost for Interfund Serv.	\$ -	\$ -	\$ 104,024.00	\$ 106,104.00	\$ 108,226.00
42	5800	Contract Services	\$ 200,672.04	\$ 298,125.01	\$ 754,886.00	\$ 754,886.00	\$ 754,886.00
43	5900	Postage/Cell/Internet	\$ 4,214.65	\$ 7,744.43	\$ 16,923.00	\$ 16,923.00	\$ 16,923.00
44	<b>Total 5xxx</b>		\$ 527,878.65	\$ 687,776.49	\$ 1,258,376.00	\$ 1,418,956.00	\$ 1,427,418.00
45	6000	Bldgs. & Improvement of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -
46	<b>Total 6xxx</b>		\$ -	\$ -	\$ -	\$ -	\$ -
47	7310	Indirect	\$ 530,009.94	\$ 586,662.02	\$ 698,941.00	\$ 716,495.00	\$ 728,565.00
48	<b>Total 7xxx</b>		\$ 530,009.94	\$ 586,662.02	\$ 698,941.00	\$ 716,495.00	\$ 728,565.00
49	<b>Total Expenses</b>		\$ 6,003,421.79	\$ 6,590,407.81	\$ 7,790,035.00	\$ 7,983,733.00	\$ 8,118,095.00
50	Total Surplus/Deficit		\$ 255,115.26	\$ (63,362.00)	\$ 134,414.00	\$ 237,435.00	\$ 366,835.00
51	<b>Ending Balance</b>		\$ 5,006,345.55	\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,117,779.55	\$ 5,484,614.55
52	Teach Out Plan Reserve		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
53	100 Day Reserve		\$ 2,300,162.00	\$ 2,525,060.00	\$ 2,984,688.00	\$ 3,058,902.00	\$ 3,110,381.00
54	2% Economic Uncertainty Reserve		\$ 120,069.00	\$ 131,809.00	\$ 155,801.00	\$ 159,675.00	\$ 162,363.00
55	Amount Above (Below) Target		\$ 500,000.55	\$ 200,000.55	\$ (346,258.45)	\$ (186,911.45)	\$ 125,756.55
56	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 5,006,345.55	\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,117,779.55	\$ 5,484,614.55

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
SIAA	Summary of Interfund Activities - Actuals		G

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	31,019,809.46	3,496,526.00	34,516,335.46	31,172,026.00	3,533,026.00	34,705,052.00	0.5%
2) Federal Revenue		8100-8299	0.00	9,697,191.36	9,697,191.36	0.00	8,920,831.00	8,920,831.00	-8.0%
3) Other State Revenue		8300-8599	3,571,108.40	15,415,518.19	18,986,626.59	3,216,315.00	14,977,911.00	18,194,226.00	-4.2%
4) Other Local Revenue		8600-8799	22,484,584.64	43,971,782.49	66,456,367.13	23,232,370.00	52,727,972.00	75,960,342.00	14.3%
5) TOTAL, REVENUES			57,075,502.50	72,581,018.04	129,656,520.54	57,620,711.00	80,159,740.00	137,780,451.00	6.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	7,489,596.04	16,069,299.50	23,558,895.54	8,244,287.00	18,281,687.00	26,525,974.00	12.6%
2) Classified Salaries		2000-2999	14,011,577.71	19,662,458.74	33,674,036.45	15,395,179.00	23,040,244.00	38,435,423.00	14.1%
3) Employee Benefits		3000-3999	7,715,039.57	13,066,416.94	20,781,456.51	9,175,151.00	16,299,499.00	25,474,650.00	22.6%
4) Books and Supplies		4000-4999	1,602,208.50	1,999,613.01	3,601,821.51	2,214,669.00	2,154,882.00	4,369,551.00	21.3%
5) Services and Other Operating Expenditures		5000-5999	12,542,865.62	17,259,521.75	29,802,387.37	18,127,374.00	19,120,976.00	37,248,350.00	25.0%
6) Capital Outlay		6000-6999	4,937,113.42	447,716.33	5,384,829.75	19,430,214.00	88,979.00	19,519,193.00	262.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	537,997.41	300,824.42	838,821.83	532,784.00	108,624.00	641,408.00	-23.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,365,345.18)	5,721,778.52	(643,566.66)	(7,775,472.00)	6,551,544.00	(1,223,928.00)	90.2%
9) TOTAL, EXPENDITURES			42,471,053.09	74,527,629.21	116,998,682.30	65,344,186.00	85,646,435.00	150,990,621.00	29.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,604,449.41	(1,946,611.17)	12,657,838.24	(7,723,475.00)	(5,486,695.00)	(13,210,170.00)	-204.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,949.80	215,267.38	224,217.18	2,252,914.00	153,000.00	2,405,914.00	973.0%
2) Other Sources/Uses									
a) Sources		8930-8979	209,685.59	0.00	209,685.59	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,243,654.87)	2,243,654.87	0.00	(4,935,400.00)	4,935,400.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,042,919.08)	2,028,387.49	(14,531.59)	(7,188,314.00)	4,782,400.00	(2,405,914.00)	16456.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,561,530.33	81,776.32	12,643,306.65	(14,911,789.00)	(704,295.00)	(15,616,084.00)	-223.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,272,168.62	27,255,142.45	95,527,311.07	80,833,698.95	27,336,918.77	108,170,617.72	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,272,168.62	27,255,142.45	95,527,311.07	80,833,698.95	27,336,918.77	108,170,617.72	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,272,168.62	27,255,142.45	95,527,311.07	80,833,698.95	27,336,918.77	108,170,617.72	13.2%
2) Ending Balance, June 30 (E + F1e)			80,833,698.95	27,336,918.77	108,170,617.72	65,921,909.95	26,632,623.77	92,554,533.72	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,825.00	0.00	2,825.00	2,825.00	0.00	2,825.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,336,918.77	27,336,918.77	0.00	26,632,623.77	26,632,623.77	-2.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	68,627,041.35	0.00	68,627,041.35	51,587,992.95	0.00	51,587,992.95	-24.8%
QZABx27s	0000	9780	2,082,825.72		2,082,825.72				
Court/Community Schools	0000	9780	4,261,662.46		4,261,662.46				
Buildings	0000	9780	17,623,907.64		17,623,907.64				
CEDR & Ed-Join	0000	9780	3,200,015.05		3,200,015.05				
Deferred Maintenance	0000	9780	13,709,324.74		13,709,324.74				
Education Services	0000	9780	3,642,536.81		3,642,536.81				
Mandated Costs	0000	9780	3,361,684.54		3,361,684.54				
Misc. Ending Balances & Reserves	0000	9780	15,071,583.64		15,071,583.64				
TCSJ Reserves	0000	9780	4,811,174.55		4,811,174.55				
QZABx27s	0000	9780				1,941,902.00		1,941,902.00	
Court/Community Schools	0000	9780				2,522,004.00		2,522,004.00	
Buildings	0000	9780				6,052,651.00		6,052,651.00	
CEDR & Ed-Join	0000	9780				1,730,090.00		1,730,090.00	
Deferred Maintenance	0000	9780				10,126,483.00		10,126,483.00	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Services	0000	9780				979,997.00		979,997.00	
Mandated Costs	0000	9780				3,592,520.00		3,592,520.00	
Misc. Ending Balances & Reserves	0000	9780				23,822,547.75		23,822,547.75	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,344,459.00	0.00	2,344,459.00	2,978,697.00	0.00	2,978,697.00	27.1%
Unassigned/Unappropriated Amount		9790	9,859,373.60	0.00	9,859,373.60	11,352,395.00	0.00	11,352,395.00	15.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	79,996,909.56	24,768,297.21	104,765,206.77				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,144,837.54)	0.00	(1,144,837.54)				
b) in Banks		9120	146,480.77	45,515.84	191,996.61				
c) in Revolving Cash Account		9130	2,825.00	0.00	2,825.00				
d) with Fiscal Agent/Trustee		9135	1,843,857.63	0.00	1,843,857.63				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,762,715.78	7,913,016.42	9,675,732.20				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,715,389.97	692,836.33	3,408,226.30				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			85,323,341.17	33,419,665.80	118,743,006.97				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,184,680.14	4,084,527.85	6,269,207.99				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,304,962.08	1,798.50	2,306,760.58				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,996,420.68	1,996,420.68				
6) TOTAL, LIABILITIES			4,489,642.22	6,082,747.03	10,572,389.25				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			80,833,698.95	27,336,918.77	108,170,617.72				



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	18,313,241.00	0.00	18,313,241.00	18,673,811.00	0.00	18,673,811.00	2.0%
Education Protection Account State Aid - Current Year		8012	4,638,623.00	0.00	4,638,623.00	4,236,494.00	0.00	4,236,494.00	-8.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	89,836.63	0.00	89,836.63	89,837.00	0.00	89,837.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.78	0.00	15.78	16.00	0.00	16.00	1.4%
County & District Taxes Secured Roll Taxes		8041	9,539,384.53	0.00	9,539,384.53	9,639,529.00	0.00	9,639,529.00	1.0%
Unsecured Roll Taxes		8042	548,154.44	0.00	548,154.44	547,620.00	0.00	547,620.00	-0.1%
Prior Years' Taxes		8043	12,069.52	0.00	12,069.52	8,517.00	0.00	8,517.00	-29.4%
Supplemental Taxes		8044	138,907.99	0.00	138,907.99	131,859.00	0.00	131,859.00	-5.1%
Education Revenue Augmentation Fund (ERAF)		8045	2,443,355.16	0.00	2,443,355.16	2,508,167.00	0.00	2,508,167.00	2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	439,117.41	0.00	439,117.41	423,201.00	0.00	423,201.00	-3.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>36,162,705.46</b>	<b>0.00</b>	<b>36,162,705.46</b>	<b>36,259,051.00</b>	<b>0.00</b>	<b>36,259,051.00</b>	<b>0.3%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	2,992,253.00		2,992,253.00	2,682,495.00		2,682,495.00	-10.4%
All Other LCFF Transfers - Current Year	All Other	8091	(4,638,623.00)	0.00	(4,638,623.00)	(4,236,494.00)	0.00	(4,236,494.00)	-8.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(3,496,526.00)	3,496,526.00	0.00	(3,533,026.00)	3,533,026.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			31,019,809.46	3,496,526.00	34,516,335.46	31,172,026.00	3,533,026.00	34,705,052.00	0.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	977,948.00	977,948.00	0.00	977,948.00	977,948.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,261,876.52	1,261,876.52	0.00	1,255,536.00	1,255,536.00	-0.5%
Child Nutrition Programs		8220	0.00	259,003.45	259,003.45	0.00	287,556.00	287,556.00	11.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	99,103.00	99,103.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		979,760.63	979,760.63		994,224.00	994,224.00	1.5%
Title I, Part D, Local Delinquent Programs	3025	8290		708,275.96	708,275.96		640,812.00	640,812.00	-9.5%
Title II, Part A, Educator Quality	4035	8290		37,209.82	37,209.82		60,857.00	60,857.00	63.6%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		65,591.33	65,591.33		83,932.00	83,932.00	28.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290		4,644,796.08	4,644,796.08		4,090,954.00	4,090,954.00	-11.9%
Career and Technical Education	3500-3599	8290		77,652.00	77,652.00		22,713.00	22,713.00	-70.8%
All Other Federal Revenue	All Other	8290	0.00	585,974.57	585,974.57	0.00	506,299.00	506,299.00	-13.6%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	9,697,191.36	9,697,191.36	0.00	8,920,831.00	8,920,831.00	-8.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,939,771.00	2,939,771.00		2,973,194.00	2,973,194.00	1.1%
Prior Years	6500	8319		2,803.00	2,803.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	2,658,004.00	240,555.00	2,898,559.00	2,624,622.00	240,555.00	2,865,177.00	-1.2%
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	64,587.83	64,587.83	0.00	24,482.00	24,482.00	-62.1%
Mandated Costs Reimbursements		8550	516,908.00	0.00	516,908.00	230,835.00	0.00	230,835.00	-55.3%
Lottery - Unrestricted and Instructional Materials		8560	350,975.06	133,508.34	484,483.40	315,637.00	103,771.00	419,408.00	-13.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,003,806.20	2,003,806.20		1,982,397.00	1,982,397.00	-1.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		108,646.78	108,646.78		189,827.00	189,827.00	74.7%
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		1,489,085.80	1,489,085.80		488,144.00	488,144.00	-67.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	45,221.34	8,432,754.24	8,477,975.58	45,221.00	8,975,541.00	9,020,762.00	6.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,571,108.40</b>	<b>15,415,518.19</b>	<b>18,986,626.59</b>	<b>3,216,315.00</b>	<b>14,977,911.00</b>	<b>18,194,226.00</b>	<b>-4.2%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	230,411.50	230,411.50	0.00	77,402.00	77,402.00	-66.4%
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	12,000.00	0.00	12,000.00	10,900.00	0.00	10,900.00	-9.2%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	30,956.18	30,956.18	0.00	19,500.00	19,500.00	-37.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,288,754.07	0.00	2,288,754.07	2,229,949.00	0.00	2,229,949.00	-2.6%
Interest		8660	392,702.09	69,859.00	462,561.09	1,382,558.00	66,561.00	1,449,119.00	213.3%
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	3,676,303.00	82,000.00	3,758,303.00	3,855,232.00	82,600.00	3,937,832.00	4.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,209,944.58	17,865,325.50	26,075,270.08	7,406,743.00	18,738,789.00	26,145,532.00	0.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	7,904,880.90	5,160,220.00	13,065,100.90	8,346,988.00	5,153,735.00	13,500,723.00	3.3%
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		20,533,010.31	20,533,010.31		28,589,385.00	28,589,385.00	39.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,484,584.64</b>	<b>43,971,782.49</b>	<b>66,456,367.13</b>	<b>23,232,370.00</b>	<b>52,727,972.00</b>	<b>75,960,342.00</b>	<b>14.3%</b>
<b>TOTAL, REVENUES</b>			<b>57,075,502.50</b>	<b>72,581,018.04</b>	<b>129,656,520.54</b>	<b>57,620,711.00</b>	<b>80,159,740.00</b>	<b>137,780,451.00</b>	<b>6.3%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	4,483,408.12	10,093,970.27	14,577,378.39	4,959,955.00	11,615,087.00	16,575,042.00	13.7%
Certificated Pupil Support Salaries		1200	0.00	1,265,144.27	1,265,144.27	0.00	1,353,864.00	1,353,864.00	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,945,175.45	4,710,184.96	7,655,360.41	3,226,885.00	5,312,736.00	8,539,621.00	11.6%
Other Certificated Salaries		1900	61,012.47	0.00	61,012.47	57,447.00	0.00	57,447.00	-5.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>7,489,596.04</b>	<b>16,069,299.50</b>	<b>23,558,895.54</b>	<b>8,244,287.00</b>	<b>18,281,687.00</b>	<b>26,525,974.00</b>	<b>12.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,615.70	6,645,115.37	6,647,731.07	1,500.00	8,169,466.00	8,170,966.00	22.9%
Classified Support Salaries		2200	1,524,101.82	698,381.24	2,222,483.06	1,544,491.00	743,409.00	2,287,900.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	4,751,524.58	1,635,893.58	6,387,418.16	5,477,531.00	1,997,145.00	7,474,676.00	17.0%
Clerical, Technical and Office Salaries		2400	7,013,620.35	4,145,683.58	11,159,303.93	7,633,190.00	4,943,752.00	12,576,942.00	12.7%
Other Classified Salaries		2900	719,715.26	6,537,384.97	7,257,100.23	738,467.00	7,186,472.00	7,924,939.00	9.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,011,577.71</b>	<b>19,662,458.74</b>	<b>33,674,036.45</b>	<b>15,395,179.00</b>	<b>23,040,244.00</b>	<b>38,435,423.00</b>	<b>14.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,003,417.36	3,324,741.20	4,328,158.56	1,323,432.00	3,964,045.00	5,287,477.00	22.2%
PERS		3201-3202	1,916,868.49	2,607,482.41	4,524,350.90	2,571,941.00	3,701,256.00	6,273,197.00	38.7%
OASDI/Medicare/Alternative		3301-3302	1,079,614.00	1,610,404.65	2,690,018.65	1,226,226.00	1,993,986.00	3,220,212.00	19.7%
Health and Welfare Benefits		3401-3402	2,774,266.12	4,176,427.57	6,950,693.69	3,057,838.00	5,055,887.00	8,113,725.00	16.7%
Unemployment Insurance		3501-3502	52,274.15	17,723.14	69,997.29	53,183.00	20,707.00	73,890.00	5.6%
Workers' Compensation		3601-3602	413,670.82	687,405.13	1,101,075.95	458,902.00	800,035.00	1,258,937.00	14.3%
OPEB, Allocated		3701-3702	111,412.89	181,236.03	292,648.92	118,441.00	208,071.00	326,512.00	11.6%
OPEB, Active Employees		3751-3752	311,416.66	460,996.81	772,413.47	330,311.00	555,512.00	885,823.00	14.7%
Other Employee Benefits		3901-3902	52,099.08	0.00	52,099.08	34,877.00	0.00	34,877.00	-33.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,715,039.57</b>	<b>13,066,416.94</b>	<b>20,781,456.51</b>	<b>9,175,151.00</b>	<b>16,299,499.00</b>	<b>25,474,650.00</b>	<b>22.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	127,217.80	127,217.80	250.00	73,985.00	74,235.00	-41.6%
Books and Other Reference Materials		4200	31,834.36	167,488.57	199,322.93	33,071.00	67,713.00	100,784.00	-49.4%
Materials and Supplies		4300	1,144,488.79	1,158,617.55	2,303,106.34	1,753,598.00	1,639,584.00	3,393,182.00	47.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	425,885.35	515,575.18	941,460.53	427,750.00	336,350.00	764,100.00	-18.8%
Food		4700	0.00	30,713.91	30,713.91	0.00	37,250.00	37,250.00	21.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,602,208.50	1,999,613.01	3,601,821.51	2,214,669.00	2,154,882.00	4,369,551.00	21.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	5,390,523.81	5,014,146.35	10,404,670.16	5,996,785.00	7,641,252.00	13,638,037.00	31.1%
Travel and Conferences		5200	314,958.20	1,003,862.23	1,318,820.43	463,025.00	993,002.00	1,456,027.00	10.4%
Dues and Memberships		5300	93,506.29	76,503.56	170,009.85	102,175.00	83,606.00	185,781.00	9.3%
Insurance		5400 - 5450	240,276.24	114,063.16	354,339.40	283,188.00	157,153.00	440,341.00	24.3%
Operations and Housekeeping Services		5500	800,639.34	283,981.68	1,084,621.02	936,374.00	339,230.00	1,275,604.00	17.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,609,800.63	1,757,424.67	5,367,225.30	6,342,179.00	2,217,364.00	8,559,543.00	59.5%
Transfers of Direct Costs		5710	(2,996,907.71)	2,996,907.71	0.00	(2,461,557.00)	2,461,557.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,850.31	1,010.70	3,861.01	(90,094.00)	110,024.00	19,930.00	416.2%
Professional/Consulting Services and Operating Expenditures		5800	4,744,336.43	5,892,202.57	10,636,539.00	5,614,942.00	4,853,643.00	10,468,585.00	-1.6%
Communications		5900	342,882.08	119,419.12	462,301.20	940,357.00	264,145.00	1,204,502.00	160.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			12,542,865.62	17,259,521.75	29,802,387.37	18,127,374.00	19,120,976.00	37,248,350.00	25.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,696,411.18	0.00	1,696,411.18	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,409,245.29	232,179.29	2,641,424.58	18,636,701.00	5,000.00	18,641,701.00	605.7%
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	732,105.87	215,537.04	947,642.91	672,013.00	83,979.00	755,992.00	-20.2%
Equipment Replacement		6500	99,351.08	0.00	99,351.08	121,500.00	0.00	121,500.00	22.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,937,113.42</b>	<b>447,716.33</b>	<b>5,384,829.75</b>	<b>19,430,214.00</b>	<b>88,979.00</b>	<b>19,519,193.00</b>	<b>262.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	99,103.00	99,103.00	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	110,367.63	110,367.63	0.00	36,364.00	36,364.00	-67.1%
Debt Service									
Debt Service - Interest		7438	116,075.88	29,484.15	145,560.03	106,379.00	8,408.00	114,787.00	-21.1%
Other Debt Service - Principal		7439	421,921.53	61,869.64	483,791.17	426,405.00	63,852.00	490,257.00	1.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			537,997.41	300,824.42	838,821.83	532,784.00	108,624.00	641,408.00	-23.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,721,778.52)	5,721,778.52	0.00	(6,551,544.00)	6,551,544.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(643,566.66)	0.00	(643,566.66)	(1,223,928.00)	0.00	(1,223,928.00)	90.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,365,345.18)	5,721,778.52	(643,566.66)	(7,775,472.00)	6,551,544.00	(1,223,928.00)	90.2%
TOTAL, EXPENDITURES			42,471,053.09	74,527,629.21	116,998,682.30	65,344,186.00	85,646,435.00	150,990,621.00	29.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	8,949.80	0.00	8,949.80	22,047.00	0.00	22,047.00	146.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	215,267.38	215,267.38	2,230,867.00	153,000.00	2,383,867.00	1007.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,949.80	215,267.38	224,217.18	2,252,914.00	153,000.00	2,405,914.00	973.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	209,685.59	0.00	209,685.59	0.00	0.00	0.00	-100.0%
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			209,685.59	0.00	209,685.59	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,671,022.57)	2,671,022.57	0.00	(5,144,463.00)	5,144,463.00	0.00	0.0%
Contributions from Restricted Revenues		8990	427,367.70	(427,367.70)	0.00	209,063.00	(209,063.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,243,654.87)	2,243,654.87	0.00	(4,935,400.00)	4,935,400.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,042,919.08)	2,028,387.49	(14,531.59)	(7,188,314.00)	4,782,400.00	(2,405,914.00)	16456.4%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	31,019,809.46	3,496,526.00	34,516,335.46	31,172,026.00	3,533,026.00	34,705,052.00	0.5%
2) Federal Revenue		8100-8299	0.00	9,697,191.36	9,697,191.36	0.00	8,920,831.00	8,920,831.00	-8.0%
3) Other State Revenue		8300-8599	3,571,108.40	15,415,518.19	18,986,626.59	3,216,315.00	14,977,911.00	18,194,226.00	-4.2%
4) Other Local Revenue		8600-8799	22,484,584.64	43,971,782.49	66,456,367.13	23,232,370.00	52,727,972.00	75,960,342.00	14.3%
5) TOTAL, REVENUES			57,075,502.50	72,581,018.04	129,656,520.54	57,620,711.00	80,159,740.00	137,780,451.00	6.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		10,572,126.54	27,525,637.12	38,097,763.66	12,060,851.00	33,601,750.00	45,662,601.00	19.9%
2) Instruction - Related Services	2000-2999		8,439,737.27	23,092,883.14	31,532,620.41	9,438,476.00	24,885,338.00	34,323,814.00	8.9%
3) Pupil Services	3000-3999		7,971,724.09	6,854,208.36	14,825,932.45	8,543,533.00	8,375,449.00	16,918,982.00	14.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	75,396.41	75,396.41	0.00	58,662.00	58,662.00	-22.2%
6) Enterprise	6000-6999		2,371,637.99	7,273,874.38	9,645,512.37	2,520,692.00	8,437,204.00	10,957,896.00	13.6%
7) General Administration	7000-7999		5,114,738.23	6,362,598.12	11,477,336.35	7,162,598.00	6,622,712.00	13,785,310.00	20.1%
8) Plant Services	8000-8999		7,463,091.56	3,042,207.26	10,505,298.82	25,085,252.00	3,556,696.00	28,641,948.00	172.6%
9) Other Outgo	9000-9999	Except 7600-7699	537,997.41	300,824.42	838,821.83	532,784.00	108,624.00	641,408.00	-23.5%
10) TOTAL, EXPENDITURES			42,471,053.09	74,527,629.21	116,998,682.30	65,344,186.00	85,646,435.00	150,990,621.00	29.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,604,449.41	(1,946,611.17)	12,657,838.24	(7,723,475.00)	(5,486,695.00)	(13,210,170.00)	-204.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,949.80	215,267.38	224,217.18	2,252,914.00	153,000.00	2,405,914.00	973.0%
2) Other Sources/Uses									
a) Sources		8930-8979	209,685.59	0.00	209,685.59	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,243,654.87)	2,243,654.87	0.00	(4,935,400.00)	4,935,400.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,042,919.08)	2,028,387.49	(14,531.59)	(7,188,314.00)	4,782,400.00	(2,405,914.00)	16456.4%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,561,530.33	81,776.32	12,643,306.65	(14,911,789.00)	(704,295.00)	(15,616,084.00)	-223.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,272,168.62	27,255,142.45	95,527,311.07	80,833,698.95	27,336,918.77	108,170,617.72	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,272,168.62	27,255,142.45	95,527,311.07	80,833,698.95	27,336,918.77	108,170,617.72	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,272,168.62	27,255,142.45	95,527,311.07	80,833,698.95	27,336,918.77	108,170,617.72	13.2%
2) Ending Balance, June 30 (E + F1e)			80,833,698.95	27,336,918.77	108,170,617.72	65,921,909.95	26,632,623.77	92,554,533.72	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,825.00	0.00	2,825.00	2,825.00	0.00	2,825.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,336,918.77	27,336,918.77	0.00	26,632,623.77	26,632,623.77	-2.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	68,627,041.35	0.00	68,627,041.35	51,587,992.95	0.00	51,587,992.95	-24.8%
QZAB\27s	0000	9780	2,082,825.72		2,082,825.72				
Court/Community Schools	0000	9780	4,261,662.46		4,261,662.46				
Buildings	0000	9780	17,623,907.64		17,623,907.64				
CEDR & Ed-Join	0000	9780	3,200,015.05		3,200,015.05				
Deferred Maintenance	0000	9780	13,709,324.74		13,709,324.74				
Education Services	0000	9780	3,642,536.81		3,642,536.81				
Mandated Costs	0000	9780	3,361,684.54		3,361,684.54				
Misc. Ending Balances & Reserves	0000	9780	15,071,583.64		15,071,583.64				
TCSJ Reserves	0000	9780	4,811,174.55		4,811,174.55				
QZAB\27s	0000	9780				1,941,902.00		1,941,902.00	
Court/Community Schools	0000	9780				2,522,004.00		2,522,004.00	
Buildings	0000	9780				6,052,651.00		6,052,651.00	

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CEDR & Ed-Join	0000	9780				1,730,090.00		1,730,090.00	
Deferred Maintenance	0000	9780				10,126,483.00		10,126,483.00	
Education Services	0000	9780				979,997.00		979,997.00	
Mandated Costs	0000	9780				3,592,520.00		3,592,520.00	
Misc. Ending Balances & Reserves	0000	9780				23,822,547.75		23,822,547.75	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,344,459.00	0.00	2,344,459.00	2,978,697.00	0.00	2,978,697.00	27.1%
Unassigned/Unappropriated Amount		9790	9,859,373.60	0.00	9,859,373.60	11,352,395.00	0.00	11,352,395.00	15.1%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
5640	Medi-Cal Billing Option	569,191.15	569,191.15
6300	Lottery: Instructional Materials	754,120.29	754,120.29
6355	Direct Support Professional Training Program	31,430.63	31,430.63
6500	Special Education	12,788,675.66	12,849,575.66
6512	Special Ed: Mental Health Services	902,361.00	755,570.00
7338	College Readiness Block Grant	156,196.00	156,196.00
7810	Other Restricted State	272.65	272.65
9010	Other Restricted Local	12,134,671.39	11,516,267.39
Total, Restricted Balance		<u>27,336,918.77</u>	<u>26,632,623.77</u>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	22,196,596.00	24,664,132.00	11.1%
2) Federal Revenue		8100-8299	871.20	0.00	-100.0%
3) Other State Revenue		8300-8599	1,510,137.60	1,718,052.00	13.8%
4) Other Local Revenue		8600-8799	127,910.88	96,537.00	-24.5%
5) TOTAL, REVENUES			23,835,515.68	26,478,721.00	11.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,035,849.11	9,001,687.00	12.0%
2) Classified Salaries		2000-2999	1,957,470.29	2,309,766.00	18.0%
3) Employee Benefits		3000-3999	4,156,789.92	4,888,533.00	17.6%
4) Books and Supplies		4000-4999	1,106,033.92	1,414,882.00	27.9%
5) Services and Other Operating Expenditures		5000-5999	6,477,145.07	7,338,991.00	13.3%
6) Capital Outlay		6000-6999	169,084.98	551,893.00	226.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,008.52	17,809.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,502.97	6,641.00	-71.7%
9) TOTAL, EXPENDITURES			21,943,884.78	25,530,202.00	16.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,891,630.90	948,519.00	-49.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,267.38	153,000.00	-28.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			215,267.38	153,000.00	-28.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,106,898.28	1,101,519.00	-47.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,549,586.09	6,656,484.37	46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,549,586.09	6,656,484.37	46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,549,586.09	6,656,484.37	46.3%
2) Ending Balance, June 30 (E + F1e)			6,656,484.37	7,758,003.37	16.5%
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			171,592.94	91,970.94	-46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,484,891.43	7,666,032.43	18.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,264,861.05		
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	199,301.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,647,657.88		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,111,820.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	927,049.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,528,287.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,455,336.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,656,484.37		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	14,369,086.00	16,584,396.00	15.4%
Education Protection Account State Aid - Current Year		8012	3,176,257.00	3,141,790.00	-1.1%
State Aid - Prior Years		8019	(61,881.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	1,646,370.00	1,553,999.00	-5.6%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,066,764.00	3,383,947.00	10.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>22,196,596.00</b>	<b>24,664,132.00</b>	<b>11.1%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	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	871.20	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>871.20</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	378,372.00	748,371.00	97.8%
Lottery - Unrestricted and Instructional Materials		8560	471,555.16	477,523.00	1.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	169,770.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	490,440.44	492,158.00	0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,510,137.60</b>	<b>1,718,052.00</b>	<b>13.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,672.00	61,337.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	52,238.88	35,200.00	-32.6%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>127,910.88</b>	<b>96,537.00</b>	<b>-24.5%</b>
<b>TOTAL, REVENUES</b>			<b>23,835,515.68</b>	<b>26,478,721.00</b>	<b>11.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,062,466.52	7,864,023.00	11.3%
Certificated Pupil Support Salaries		1200	70,553.65	177,120.00	151.0%
Certificated Supervisors' and Administrators' Salaries		1300	902,828.94	960,544.00	6.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,035,849.11	9,001,687.00	12.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	57,161.94	62,755.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	235,685.54	249,329.00	5.8%
Clerical, Technical and Office Salaries		2400	1,045,655.22	1,323,652.00	26.6%
Other Classified Salaries		2900	618,967.59	674,030.00	8.9%
TOTAL, CLASSIFIED SALARIES			1,957,470.29	2,309,766.00	18.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,568,835.15	1,886,041.00	20.2%
PERS		3201-3202	319,611.78	448,046.00	40.2%
OASDI/Medicare/Alternative		3301-3302	269,974.35	313,235.00	16.0%
Health and Welfare Benefits		3401-3402	1,577,544.49	1,766,530.00	12.0%
Unemployment Insurance		3501-3502	4,993.97	5,654.00	13.2%
Workers' Compensation		3601-3602	191,529.80	217,577.00	13.6%
OPEB, Allocated		3701-3702	49,964.52	56,558.00	13.2%
OPEB, Active Employees		3751-3752	174,335.86	194,892.00	11.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,156,789.92	4,888,533.00	17.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	51,045.75	50,260.00	-1.5%
Books and Other Reference Materials		4200	33,667.21	287,000.00	752.5%
Materials and Supplies		4300	615,435.74	732,290.00	19.0%
Noncapitalized Equipment		4400	405,885.22	345,332.00	-14.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,106,033.92	1,414,882.00	27.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	229,984.00	81,652.00	-64.5%
Travel and Conferences		5200	109,012.19	87,300.00	-19.9%
Dues and Memberships		5300	12,913.65	16,520.00	27.9%
Insurance		5400-5450	101,208.45	114,283.00	12.9%
Operations and Housekeeping Services		5500	405,505.19	554,477.00	36.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,099,062.68	2,338,677.00	11.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,923.80)	(19,930.00)	407.9%
Professional/Consulting Services and Operating Expenditures		5800	3,515,863.18	4,083,044.00	16.1%
Communications		5900	7,519.53	82,968.00	1003.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,477,145.07</b>	<b>7,338,991.00</b>	<b>13.3%</b>
<b>CAPITAL OUTLAY</b>					
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	200,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	169,084.98	351,893.00	108.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>169,084.98</b>	<b>551,893.00</b>	<b>226.4%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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	2,113.68	2,121.00	0.3%
Other Debt Service - Principal		7439	15,894.84	15,688.00	-1.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,008.52	17,809.00	-1.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	23,502.97	6,641.00	-71.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,502.97	6,641.00	-71.7%
<b>TOTAL, EXPENDITURES</b>			<b>21,943,884.78</b>	<b>25,530,202.00</b>	<b>16.3%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	215,267.38	153,000.00	-28.9%
(a) TOTAL, INTERFUND TRANSFERS IN			215,267.38	153,000.00	-28.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			215,267.38	153,000.00	-28.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	22,196,596.00	24,664,132.00	11.1%
2) Federal Revenue		8100-8299	871.20	0.00	-100.0%
3) Other State Revenue		8300-8599	1,510,137.60	1,718,052.00	13.8%
4) Other Local Revenue		8600-8799	127,910.88	96,537.00	-24.5%
5) TOTAL, REVENUES			23,835,515.68	26,478,721.00	11.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		14,335,297.83	16,375,274.00	14.2%
2) Instruction - Related Services	2000-2999		3,173,753.93	3,503,737.00	10.4%
3) Pupil Services	3000-3999		494,860.11	970,124.00	96.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,466,944.97	2,720,196.00	10.3%
8) Plant Services	8000-8999		1,455,019.42	1,943,062.00	33.5%
9) Other Outgo	9000-9999	Except 7600-7699	18,008.52	17,809.00	-1.1%
10) TOTAL, EXPENDITURES			21,943,884.78	25,530,202.00	16.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,891,630.90	948,519.00	-49.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,267.38	153,000.00	-28.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			215,267.38	153,000.00	-28.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,106,898.28	1,101,519.00	-47.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,549,586.09	6,656,484.37	46.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			4,549,586.09	6,656,484.37	46.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			4,549,586.09	6,656,484.37	46.3%
2) Ending Balance, June 30 (E + F1e)			6,656,484.37	7,758,003.37	16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			171,592.94	91,970.94	-46.4%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			6,484,891.43	7,666,032.43	18.2%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6300	Lottery: Instructional Materials	21,367.20	21,446.20
7338	College Readiness Block Grant	70,678.79	2,249.79
9010	Other Restricted Local	79,546.95	68,274.95
Total, Restricted Balance		<u>171,592.94</u>	<u>91,970.94</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,760,489.00	11,760,489.00	0.0%
3) Other State Revenue		8300-8599	35,587,901.00	36,547,858.00	2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			47,348,390.00	48,308,347.00	2.0%
<b>B. EXPENDITURES</b>					
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	47,348,390.00	48,308,347.00	2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,348,390.00	48,308,347.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,763,302.08		
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			11,763,302.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	11,763,302.08		
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			11,763,302.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	11,760,489.00	11,760,489.00	0.0%
TOTAL, FEDERAL REVENUE			11,760,489.00	11,760,489.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	31,373,775.00	32,193,893.00	2.6%
Prior Years	6500	8319	49,182.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,164,944.00	4,353,965.00	4.5%
TOTAL, OTHER STATE REVENUE			35,587,901.00	36,547,858.00	2.7%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			47,348,390.00	48,308,347.00	2.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	13,187,255.00	12,861,747.00	-2.5%
To County Offices		7212	2,738,178.00	3,252,707.00	18.8%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	11,600,072.87	3,756,812.00	-67.6%
To County Offices	6500	7222	19,822,884.13	28,437,081.00	43.5%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,348,390.00	48,308,347.00	2.0%
TOTAL, EXPENDITURES			47,348,390.00	48,308,347.00	2.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,760,489.00	11,760,489.00	0.0%
3) Other State Revenue		8300-8599	35,587,901.00	36,547,858.00	2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			47,348,390.00	48,308,347.00	2.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	47,348,390.00	48,308,347.00	2.0%
10) TOTAL, EXPENDITURES			47,348,390.00	48,308,347.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	539,623.00	571,692.00	5.9%
4) Other Local Revenue		8600-8799	60,661.57	41,000.00	-32.4%
5) TOTAL, REVENUES			600,284.57	612,692.00	2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	281,639.42	283,231.00	0.6%
2) Classified Salaries		2000-2999	78,030.77	84,571.00	8.4%
3) Employee Benefits		3000-3999	149,879.97	161,972.00	8.1%
4) Books and Supplies		4000-4999	24,375.46	18,133.00	-25.6%
5) Services and Other Operating Expenditures		5000-5999	31,268.19	15,790.00	-49.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,292.64	1,294.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	47,697.90	47,701.00	0.0%
9) TOTAL, EXPENDITURES			614,184.35	612,692.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,899.78)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,899.78)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,548.96	119,649.18	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,548.96	119,649.18	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,548.96	119,649.18	-10.4%
2) Ending Balance, June 30 (E + F1e)			119,649.18	119,649.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			119,649.18	119,649.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	59,350.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	396,054.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,506.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			456,910.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	17,080.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	320,181.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			337,261.61		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			119,649.18		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	378,286.00	419,313.00	10.8%
All Other State Apportionments - Prior Years		8319	12,996.00	0.00	-100.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	131,750.00	135,788.00	3.1%
All Other State Revenue	All Other	8590	16,591.00	16,591.00	0.0%
TOTAL, OTHER STATE REVENUE			539,623.00	571,692.00	5.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
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	60,661.57	41,000.00	-32.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>60,661.57</b>	<b>41,000.00</b>	<b>-32.4%</b>
<b>TOTAL, REVENUES</b>			<b>600,284.57</b>	<b>612,692.00</b>	<b>2.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	255,035.90	256,102.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,603.52	27,129.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			281,639.42	283,231.00	0.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,802.16	10,520.00	7.3%
Clerical, Technical and Office Salaries		2400	68,228.61	74,051.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			78,030.77	84,571.00	8.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	55,518.51	59,005.00	6.3%
PERS		3201-3202	9,369.47	15,078.00	60.9%
OASDI/Medicare/Alternative		3301-3302	9,333.11	10,916.00	17.0%
Health and Welfare Benefits		3401-3402	60,178.76	61,197.00	1.7%
Unemployment Insurance		3501-3502	179.96	184.00	2.2%
Workers' Compensation		3601-3602	6,918.23	7,075.00	2.3%
OPEB, Allocated		3701-3702	1,798.60	1,839.00	2.2%
OPEB, Active Employees		3751-3752	6,583.33	6,678.00	1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			149,879.97	161,972.00	8.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,977.67	4,869.00	-18.5%
Materials and Supplies		4300	18,397.79	13,264.00	-27.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,375.46	18,133.00	-25.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	301.63	945.00	213.3%
Dues and Memberships		5300	3,237.00	237.00	-92.7%
Insurance		5400-5450	649.91	623.00	-4.1%
Operations and Housekeeping Services		5500	1,515.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,043.54	1,485.00	42.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,008.04	12,500.00	-47.9%
Communications		5900	513.07	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,268.19</b>	<b>15,790.00</b>	<b>-49.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	151.08	152.00	0.6%
Other Debt Service - Principal		7439	1,141.56	1,142.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,292.64</b>	<b>1,294.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	47,697.90	47,701.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,697.90	47,701.00	0.0%
TOTAL, EXPENDITURES			614,184.35	612,692.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	539,623.00	571,692.00	5.9%
4) Other Local Revenue		8600-8799	60,661.57	41,000.00	-32.4%
5) TOTAL, REVENUES			600,284.57	612,692.00	2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		418,713.34	402,070.00	-4.0%
2) Instruction - Related Services	2000-2999		120,862.84	134,173.00	11.0%
3) Pupil Services	3000-3999		24,102.63	27,454.00	13.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		47,697.90	47,701.00	0.0%
8) Plant Services	8000-8999		1,515.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,292.64	1,294.00	0.1%
10) TOTAL, EXPENDITURES			614,184.35	612,692.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(13,899.78)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,899.78)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,548.96	119,649.18	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,548.96	119,649.18	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,548.96	119,649.18	-10.4%
2) Ending Balance, June 30 (E + F1e)			119,649.18	119,649.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			119,649.18	119,649.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6015	Adults in Correctional Facilities	119,649.18	119,649.18
Total, Restricted Balance		<u>119,649.18</u>	<u>119,649.18</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,519,317.93	47,749,815.00	87.1%
3) Other State Revenue		8300-8599	10,694,258.57	11,344,053.00	6.1%
4) Other Local Revenue		8600-8799	538,741.66	453,874.00	-15.8%
5) TOTAL, REVENUES			36,752,318.16	59,547,742.00	62.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,172,999.64	1,542,046.00	31.5%
2) Classified Salaries		2000-2999	2,451,161.24	3,778,939.00	54.2%
3) Employee Benefits		3000-3999	1,509,930.64	2,339,390.00	54.9%
4) Books and Supplies		4000-4999	312,596.10	412,801.00	32.1%
5) Services and Other Operating Expenditures		5000-5999	28,644,155.26	46,398,790.00	62.0%
6) Capital Outlay		6000-6999	2,125,222.44	4,056,728.00	90.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,430.16	18,759.00	7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	572,365.79	1,169,586.00	104.3%
9) TOTAL, EXPENDITURES			36,805,861.27	59,717,039.00	62.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(53,543.11)	(169,297.00)	216.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,949.80	22,047.00	146.3%
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			8,949.80	22,047.00	146.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,593.31)	(147,250.00)	230.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	720,541.54	675,948.23	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			720,541.54	675,948.23	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			720,541.54	675,948.23	-6.2%
2) Ending Balance, June 30 (E + F1e)			675,948.23	528,698.23	-21.8%
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			675,948.23	528,698.23	-21.8%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	118,017.96		
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	3,972,856.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,367.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,100,241.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,788,496.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	908,961.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	726,835.64		
6) TOTAL, LIABILITIES			3,424,293.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			675,948.23		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,519,317.93	47,749,815.00	87.1%
<b>TOTAL, FEDERAL REVENUE</b>			25,519,317.93	47,749,815.00	87.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,887,169.76	8,886,365.00	0.0%
All Other State Revenue	All Other	8590	1,807,088.81	2,457,688.00	36.0%
<b>TOTAL, OTHER STATE REVENUE</b>			10,694,258.57	11,344,053.00	6.1%
<b>OTHER LOCAL REVENUE</b>					
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	31,838.00	24,423.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	503,330.46	429,451.00	-14.7%
Other Local Revenue					
All Other Local Revenue		8699	3,573.20	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			538,741.66	453,874.00	-15.8%
<b>TOTAL, REVENUES</b>			36,752,318.16	59,547,742.00	62.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,172,999.64	1,542,046.00	31.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,172,999.64</b>	<b>1,542,046.00</b>	<b>31.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,378,734.04	2,169,491.00	57.4%
Clerical, Technical and Office Salaries		2400	732,357.55	1,054,874.00	44.0%
Other Classified Salaries		2900	340,069.65	554,574.00	63.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,451,161.24</b>	<b>3,778,939.00</b>	<b>54.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	251,428.54	347,048.00	38.0%
PERS		3201-3202	356,077.91	634,823.00	78.3%
OASDI/Medicare/Alternative		3301-3302	187,762.35	295,231.00	57.2%
Health and Welfare Benefits		3401-3402	560,586.59	839,056.00	49.7%
Unemployment Insurance		3501-3502	1,812.24	2,665.00	47.1%
Workers' Compensation		3601-3602	69,724.34	102,393.00	46.9%
OPEB, Allocated		3701-3702	18,063.39	27,504.00	52.3%
OPEB, Active Employees		3751-3752	64,475.28	90,670.00	40.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,509,930.64</b>	<b>2,339,390.00</b>	<b>54.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	135,278.75	112,076.00	-17.2%
Materials and Supplies		4300	134,822.65	227,469.00	68.7%
Noncapitalized Equipment		4400	42,494.70	73,256.00	72.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>312,596.10</b>	<b>412,801.00</b>	<b>32.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	27,020,995.78	41,864,807.00	54.9%
Travel and Conferences		5200	108,704.30	270,083.00	148.5%
Dues and Memberships		5300	7,193.90	10,202.00	41.8%
Insurance		5400-5450	10,567.84	36,730.00	247.6%
Operations and Housekeeping Services		5500	1,930.21	31,021.00	1507.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,687.46	272,103.00	50.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	62.79	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,302,741.07	3,879,116.00	197.8%
Communications		5900	11,271.91	34,728.00	208.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,644,155.26</b>	<b>46,398,790.00</b>	<b>62.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,008,010.90	4,056,728.00	102.0%
Equipment		6400	117,211.54	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,125,222.44</b>	<b>4,056,728.00</b>	<b>90.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	552.96	709.00	28.2%
Other Debt Service - Principal		7439	16,877.20	18,050.00	6.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>17,430.16</b>	<b>18,759.00</b>	<b>7.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	572,365.79	1,169,586.00	104.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>572,365.79</b>	<b>1,169,586.00</b>	<b>104.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>36,805,861.27</b>	<b>59,717,039.00</b>	<b>62.2%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	8,949.80	22,047.00	146.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,949.80	22,047.00	146.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			8,949.80	22,047.00	146.3%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,519,317.93	47,749,815.00	87.1%
3) Other State Revenue		8300-8599	10,694,258.57	11,344,053.00	6.1%
4) Other Local Revenue		8600-8799	538,741.66	453,874.00	-15.8%
5) TOTAL, REVENUES			36,752,318.16	59,547,742.00	62.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		17,766,955.09	30,200,961.00	70.0%
2) Instruction - Related Services	2000-2999		16,192,948.91	23,430,415.00	44.7%
3) Pupil Services	3000-3999		103,299.10	532,156.00	415.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		572,365.79	1,169,586.00	104.3%
8) Plant Services	8000-8999		2,152,862.22	4,365,162.00	102.8%
9) Other Outgo	9000-9999	Except 7600-7699	17,430.16	18,759.00	7.6%
10) TOTAL, EXPENDITURES			36,805,861.27	59,717,039.00	62.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(53,543.11)	(169,297.00)	216.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,949.80	22,047.00	146.3%
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			8,949.80	22,047.00	146.3%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,593.31)	(147,250.00)	230.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	720,541.54	675,948.23	-6.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			720,541.54	675,948.23	-6.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			720,541.54	675,948.23	-6.2%
2) Ending Balance, June 30 (E + F1e)					
			675,948.23	528,698.23	-21.8%
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	675,948.23	528,698.23	-21.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6130	Child Development: Center-Based Reserve Account	394,853.62	394,853.62
9010	Other Restricted Local	281,094.61	133,844.61
Total, Restricted Balance		<u>675,948.23</u>	<u>528,698.23</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c + e)					
			0.00	0.00	0.0%

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

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

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,372,332.74	1,603,932.00	16.9%
5) TOTAL, REVENUES			1,372,332.74	1,603,932.00	16.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,161,557.60	802,375.00	-30.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,161,557.60	802,375.00	-30.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			210,775.14	801,557.00	280.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,230,867.00	New
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	2,230,867.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			210,775.14	3,032,424.00	1338.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,230,781.87	1,441,557.01	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,781.87	1,441,557.01	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,230,781.87	1,441,557.01	17.1%
2) Ending Net Position, June 30 (E + F1e)			1,441,557.01	4,473,981.01	210.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,376,609.71	4,409,033.71	220.3%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,460,698.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,651.96)		
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	5,506.00		
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	154,947.30		
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			1,604,499.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	160,375.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,567.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			162,942.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,441,557.01		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,348.04	16,659.00	1135.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,370,984.70	1,587,273.00	15.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,372,332.74	1,603,932.00	16.9%
<b>TOTAL, REVENUES</b>			1,372,332.74	1,603,932.00	16.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,161,557.60	802,375.00	-30.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,161,557.60</b>	<b>802,375.00</b>	<b>-30.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,161,557.60</b>	<b>802,375.00</b>	<b>-30.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	2,230,867.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,230,867.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	2,230,867.00	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,372,332.74	1,603,932.00	16.9%
5) TOTAL, REVENUES			1,372,332.74	1,603,932.00	16.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,161,557.60	802,375.00	-30.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,161,557.60	802,375.00	-30.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			210,775.14	801,557.00	280.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,230,867.00	New
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	2,230,867.00	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			210,775.14	3,032,424.00	1338.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,230,781.87	1,441,557.01	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,781.87	1,441,557.01	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,230,781.87	1,441,557.01	17.1%
2) Ending Net Position, June 30 (E + F1e)			1,441,557.01	4,473,981.01	210.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,376,609.71	4,409,033.71	220.3%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	1,376,609.71	4,409,033.71
Total, Restricted Net Position		<u>1,376,609.71</u>	<u>4,409,033.71</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	337,437.94	0.00	-100.0%
5) TOTAL, REVENUES			337,437.94	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,256.01	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,256.01	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			331,181.93	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			331,181.93	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,133,170.11	7,464,352.04	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,133,170.11	7,464,352.04	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,133,170.11	7,464,352.04	4.6%
2) Ending Net Position, June 30 (E + F1e)			7,464,352.04	7,464,352.04	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,464,352.04	7,464,352.04	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	7,464,352.04		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,464,352.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,464,352.04		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	337,437.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			337,437.94	0.00	-100.0%
<b>TOTAL, REVENUES</b>			337,437.94	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,256.01	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			6,256.01	0.00	-100.0%
<b>TOTAL, EXPENSES</b>			6,256.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	337,437.94	0.00	-100.0%
5) TOTAL, REVENUES			337,437.94	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,256.01	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,256.01	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			331,181.93	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			331,181.93	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,133,170.11	7,464,352.04	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,133,170.11	7,464,352.04	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,133,170.11	7,464,352.04	4.6%
2) Ending Net Position, June 30 (E + F1e)			7,464,352.04	7,464,352.04	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,464,352.04	7,464,352.04	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	7,464,352.04	7,464,352.04
Total, Restricted Net Position		<u>7,464,352.04</u>	<u>7,464,352.04</u>

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	155.46	153.20	153.20	146.06	155.00	155.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	934.70	960.91	960.91	879.96	935.00	935.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>1,090.16</b>	<b>1,114.11</b>	<b>1,114.11</b>	<b>1,026.02</b>	<b>1,090.00</b>	<b>1,090.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	209.88	207.62	209.88	205.00	205.00	205.00
b. Special Education-Special Day Class	538.10	538.81	538.10	538.10	538.10	538.10
c. Special Education-NPS/LCI	11.74	10.96	10.96	11.74	11.74	11.74
d. Special Education Extended Year	34.76	34.76	34.76	34.76	34.76	34.76
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>794.48</b>	<b>792.15</b>	<b>793.70</b>	<b>789.60</b>	<b>789.60</b>	<b>789.60</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,884.64</b>	<b>1,906.26</b>	<b>1,907.81</b>	<b>1,815.62</b>	<b>1,879.60</b>	<b>1,879.60</b>
<b>4. Adults in Correctional Facilities</b>	<b>204.74</b>	<b>188.44</b>	<b>188.44</b>	<b>202.42</b>	<b>209.00</b>	<b>209.00</b>
<b>5. County Operations Grant ADA</b>	<b>141,303.30</b>	<b>140,957.59</b>	<b>140,957.59</b>	<b>139,154.76</b>	<b>139,154.76</b>	<b>139,154.76</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]	168.75	174.58	174.58	158.30	160.00	160.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	168.75	174.58	174.58	158.30	160.00	160.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	2,097.28	1,919.37	2,097.28	2,196.68	2,277.72	2,196.68
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	2,097.28	1,919.37	2,097.28	2,196.68	2,277.72	2,196.68
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	2,266.03	2,093.95	2,271.86	2,354.98	2,437.72	2,356.68
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,266.03	2,093.95	2,271.86	2,354.98	2,437.72	2,356.68

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$28,810,211.02
	Appropriations Subject to Limit	\$28,810,211.02
These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.		
ICR	Preliminary Proposed Indirect Cost Rate	9.89%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed



County Superintendent/Designee

(Original signature required)

Date: 09/19/2018

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

For County Office of Education:

Terrell Martinez

Name

Division Director - Business Services

Title

(209) 468-4824

Telephone

tmartinez@sjcoe.net

E-mail Address

Unaudited Actuals  
2017-18 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	381,179.66		381,179.66	222,303.45	158,731.18	444,751.93	148,512.76
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,965,411.84		4,965,411.84		370,661.73	4,594,750.11	371,588.32
Net Pension Liability	88,279,628.00		88,279,628.00	10,527,976.00		98,807,604.00	
Total/Net OPEB Liability	7,436,731.74	9,659,343.00	17,096,074.74		5,805,444.00	11,290,630.74	
Compensated Absences Payable	826,975.04		826,975.04	44,733.12		871,708.16	
Governmental activities long-term liabilities	101,889,926.28	9,659,343.00	111,549,269.28	10,795,012.57	6,334,836.91	116,009,444.94	520,101.08
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
(2016-17 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2016 annual LCFF Target Entitlement Exhibit.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)]), not to exceed A6). Excess is added to Other Services portion.	19,383,177.00		19,383,177.00			18,855,611.85
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	19,384,277.36		19,384,277.36			9,954,599.17
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	38,767,454.36		38,767,454.36			28,810,211.02
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	2,975.11		2,975.11			1,288.69
5. Other ADA (Preload/Line B4, PY column)	126,060.07		126,060.07			126,082.50
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line F1, Alternative Education Grant, 2016-17 Annual County LCFF Target Entitlement)	19,383,177.00		19,383,177.00			19,383,177.00
7. LCFF Operations Grant, (Preload/Line A9, Operations Grant, 2016-17 Annual County LCFF Target Entitlement)	10,233,121.00		10,233,121.00			10,233,121.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2017-18 Annual Report</b>			<b>2018-19 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	1,114.11		1,114.11	1,090.00		1,090.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	174.58		174.58	160.00		160.00
3. Total Current Year ADA (Lines B1 through B2)	1,288.69	0.00	1,288.69	1,250.00	0.00	1,250.00
	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
<b>CURRENT YEAR OTHER ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			126,082.50			126,082.50
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	89,836.63		89,836.63	89,837.00		89,837.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	15.78		15.78	16.00		16.00
4. Secured Roll Taxes (Object 8041)	9,539,384.53		9,539,384.53	9,639,529.00		9,639,529.00
5. Unsecured Roll Taxes (Object 8042)	548,154.44		548,154.44	547,620.00		547,620.00
6. Prior Years' Taxes (Object 8043)	12,069.52		12,069.52	8,517.00		8,517.00
7. Supplemental Taxes (Object 8044)	138,907.99		138,907.99	131,859.00		131,859.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,443,355.16		2,443,355.16	2,508,167.00		2,508,167.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	669,528.91		669,528.91	500,603.00		500,603.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00



	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	13,441,252.96	0.00	13,441,252.96	13,426,148.00	0.00	13,426,148.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	13,441,252.96	0.00	13,441,252.96	13,426,148.00	0.00	13,426,148.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			(1,259.74)			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			(1,259.74)			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	40,497,207.00		40,497,207.00	42,636,491.00		42,636,491.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(61,881.00)		(61,881.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	40,435,326.00	0.00	40,435,326.00	42,636,491.00	0.00	42,636,491.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	153,492,036.22		153,492,036.22	164,259,172.00		164,259,172.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	538,233.09		538,233.09	1,510,456.00		1,510,456.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2017-18 Actual</b>			<b>2018-19 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A12)			19,383,177.00			18,855,611.85
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.4332			0.9700
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			8,706,633.91			18,961,184.42
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			19,384,277.36			9,954,599.17
6. Inflation Adjustment			1.0369			1.0367
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0002			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			20,103,577.11			10,319,932.96
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			28,810,211.02			29,281,117.38
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			13,441,252.96			13,426,148.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			15,367,698.32			15,854,969.38
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			101,376.56			271,755.38
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			13,542,629.52			13,697,903.38
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			15,266,321.76			15,583,214.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			13,542,629.52			
b. State Subventions (Line D13)			15,266,321.76			
c. Less: Excluded Appropriations (Line C24)			(1,259.74)			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			28,810,211.02			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>16. Apply to Program and Other Services</b> a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			8,706,633.91			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			20,103,577.11			
<b>SUMMARY</b>			<b>2017-18 Actual</b>			<b>2018-19 Budget</b>
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			28,810,211.02			29,281,117.38
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			28,810,211.02			

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

Terrell Martinez  
Gann Contact Person

209-468-4824  
Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 7,933,500.54
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 83,888,383.84

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.46%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,109,083.95
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	837,082.62
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	19,420.44
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)	679,302.94
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
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)	11,644,889.95
9. Carry-Forward Adjustment (Part IV, Line F)	72,302.49
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,717,192.44

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,435,352.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,378,760.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,610,724.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	38,816.41
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	9,519,473.47
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	483,408.21
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	3,765.00
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)	2,900,552.32
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,501,489.19
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	565,193.81
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,069,847.10
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	118,507,382.49

**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)	9.83%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	9.89%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>11,644,889.95</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>29,285.29</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.79%) times Part III, Line B18); zero if negative	<u>72,302.49</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.79%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.79%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>72,302.49</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>72,302.49</u>

Approved indirect cost rate: 9.79%  
 Highest rate used in any program: 9.79%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	892,395.15	87,365.48	9.79%
01	3020	457,314.60	44,771.10	9.79%
01	3025	645,118.82	63,157.14	9.79%
01	3045	2,977.50	291.50	9.79%
01	3060	2,062,250.99	201,894.38	9.79%
01	3061	495,184.48	48,478.56	9.79%
01	3110	132,380.00	12,960.00	9.79%
01	3310	890,744.15	87,203.85	9.79%
01	3315	76,751.07	7,513.93	9.79%
01	3320	250,376.17	24,511.83	9.79%
01	3327	698,097.80	68,343.77	9.79%
01	3345	3,166.05	309.95	9.79%
01	3385	83,393.75	8,164.25	9.79%
01	3395	11,731.05	1,148.47	9.79%
01	3550	40,236.19	2,011.81	5.00%
01	4035	33,891.81	3,318.01	9.79%
01	4124	165,081.03	6,962.94	4.22%
01	4203	64,305.23	1,286.10	2.00%
01	4204	177,224.59	17,350.29	9.79%
01	5310	596,870.80	28,308.52	4.74%
01	5630	34,281.87	3,356.19	9.79%
01	5640	116,626.08	11,417.69	9.79%
01	5810	373,898.02	33,157.26	8.87%
01	6010	394,741.05	15,753.77	3.99%
01	6264	142,786.94	13,978.85	9.79%
01	6355	38,554.18	3,774.45	9.79%
01	6371	112,775.30	11,040.70	9.79%
01	6387	1,356,303.67	132,782.13	9.79%
01	6500	28,239,783.68	2,764,674.81	9.79%
01	6510	219,104.65	21,450.35	9.79%
01	6512	851,747.35	83,386.07	9.79%
01	6515	6,597.14	645.86	9.79%
01	6520	316,377.63	30,973.37	9.79%
01	6680	81,997.98	8,027.60	9.79%
01	6690	16,960.74	1,660.46	9.79%
01	7135	30,163.13	2,563.87	8.50%
01	7220	37,158.82	3,637.85	9.79%
01	7366	601,091.81	58,846.89	9.79%
01	7810	3,716,687.92	341,624.35	9.19%
01	9010	15,532,112.71	1,463,674.12	9.42%
09	6230	154,631.57	15,138.43	9.79%
09	6264	8,956.33	876.83	9.79%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
09	7338	74,711.46	7,314.25	9.79%
09	9010	15,238.94	173.46	1.14%
11	6015	416,951.19	40,819.52	9.79%
11	6391	125,476.19	6,273.81	5.00%
11	9010	6,175.43	604.57	9.79%
12	5035	526,143.86	51,509.22	9.79%
12	5055	51,595.77	5,051.23	9.79%
12	5210	3,730,773.03	365,242.00	9.79%
12	6045	1,356.23	132.77	9.79%
12	6052	3,828.00	306.00	7.99%
12	6105	676,489.00	4,000.00	0.59%
12	6126	72,157.43	7,064.21	9.79%
12	6127	1,205,438.90	99,771.17	8.28%
12	9010	556,756.63	39,289.19	7.06%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,365,222.62		903,289.06	2,268,511.68
2. State Lottery Revenue	8560	691,918.33		264,120.23	956,038.56
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)		2,057,140.95	0.00	1,167,409.29	3,224,550.24
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	101,053.08			101,053.08
2. Classified Salaries	2000-2999	54,010.57			54,010.57
3. Employee Benefits	3000-3999	21,480.18			21,480.18
4. Books and Supplies	4000-4999	341,468.66		175,321.21	516,789.87
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	424,909.76			424,909.76
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			216,600.59	216,600.59
6. Capital Outlay	6000-6999	168,247.72			168,247.72
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,111,169.97	0.00	391,921.80	1,503,091.77
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	945,970.98	0.00	775,487.49	1,721,458.47
<b>D. COMMENTS:</b>  Online Instructional Learning Programs.					

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

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



Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	139,166,784.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,972,602.69
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	75,396.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,510,090.23
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	647,359.72
4. Other Transfers Out	All	9200	7200-7299	110,367.63
5. Interfund Transfers Out	All	9300	7600-7629	224,217.18
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	13,065,100.90
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)				19,632,532.07
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)				109,561,649.50

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		3,208.06
B. Expenditures per ADA (Line I.E divided by Line II.A)		34,152.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	100,135,993.17	33,657.91
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)	100,135,993.17	33,657.91
B. Required effort (Line A.2 times 90%)	90,122,393.85	30,292.12
C. Current year expenditures (Line I.E and Line II.B)	109,561,649.50	34,152.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,288,816.69	394,088.36	587,384.37	93,552.17	4,316,883.35	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	19.34	0.35	0.65	0.90	0.05		
3100 Alternative Schools	10.50	0.05					
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	15.22	1.95	12.32	21.99	2.56		
3550 Community Day Schools							
3600 Juvenile Courts	0.71	0.80	1.33	1.96			
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education	3.62	1.37		6.93			
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	22.72		13.02	42.35	3.50		
6000 ROC/P	1.26		1.75				
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	0.17						
8600 County Services to Districts	41.39						
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	114.93	4.52	29.07	74.13	6.11	0.00	0.00

Unaudited Actuals  
2017-18  
County School Service Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	18,850,190.04	296,989.04	19,147,179.08	1,943,935.29		21,091,114.37
3100	Alternative Schools	1,667,864.29	122,105.62	1,789,969.91	181,728.37		1,971,698.28
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	16,826,778.01	2,426,090.13	19,252,868.14	1,954,665.47		21,207,533.61
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	1,345,998.21	107,059.35	1,453,057.56	147,523.03		1,600,580.59
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,043,520.73	0.00	2,043,520.73	207,470.36		2,250,991.09
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	35,434.00	0.00	35,434.00	3,597.47		39,031.47
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	2,975,945.63	168,787.23	3,144,732.86	319,271.95		3,464,004.81
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	41,547,874.15	3,044,152.94	44,592,027.09	4,527,247.31		49,119,274.40
6000	Regional Occupational Ctr/Prg (ROC/P)	677,816.91	49,489.81	727,306.72	73,840.50		801,147.22
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	80,189.33	0.00	80,189.33	8,141.30		88,330.63
8500	Child Care and Development Services	71,066.19	1,906.37	72,972.56	7,408.61		80,381.17
8600	County Services to Districts	18,872,984.03	464,144.46	19,337,128.49	1,963,220.08		21,300,348.57
<b>Other Costs</b>							
----	Food Services					598,712.79	598,712.79
----	Enterprise					9,645,512.37	9,645,512.37
----	Facilities Acquisition & Construction					4,671,984.41	4,671,984.41
----	Other Outgo					1,081,047.53	1,081,047.53
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	775,154.68		775,154.68
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(620,063.69)		(620,063.69)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	104,995,661.52	6,680,724.95	111,676,386.47	11,493,140.73	15,997,257.10	139,166,784.30

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	15,461,959.51	2,067,187.56	50,402.07	152,143.34	66,761.65	423,041.78	0.00			628,694.13	0.00	18,850,190.04
3100	Alternative Schools	117,592.00	1,515,766.50	7,693.72	0.00	0.00	0.00	0.00			26,812.07	0.00	1,667,864.29
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	10,073,196.62	2,311,579.00	287,494.64	1,883,610.10	1,410,255.78	153.80	0.00			860,488.07	0.00	16,826,778.01
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	703,798.83	96,138.56	117,520.63	248,135.86	156,145.59	0.00	0.00			24,258.74	0.00	1,345,998.21
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	836,703.69	1,206,817.04	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,043,520.73
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	31,290.06	4,143.94	0.00	0.00	0.00	0.00	0.00			0.00	0.00	35,434.00
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	1,611,003.96	641,438.84	125,876.43	0.00	591,824.99	0.00	0.00			5,801.41	0.00	2,975,945.63
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	23,256,595.29	3,010,641.93	0.00	1,949,681.14	5,548,788.86	6,423,750.62	0.00			1,358,416.31	0.00	41,547,874.15
6000	ROC/P	340,921.53	148,625.06	0.00	129,803.85	0.00	0.00	0.00			58,466.47	0.00	677,816.91
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		75,396.41	0.00	4,792.92	0.00	80,189.33
8500	Child Care and Development Services	0.00	71,066.19	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	71,066.19
8600	County Services to Districts		16,400,521.65	9,796.87	0.00	7,804.53	0.00			2,451,140.62	3,720.36	0.00	18,872,984.03
<b>Total Direct Charged Costs</b>		52,433,061.49	27,473,926.27	598,784.36	4,363,374.29	7,781,581.40	6,846,946.20	0.00	75,396.41	2,451,140.62	2,971,450.48	0.00	104,995,661.52

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	261,662.66	35,326.38	0.00	296,989.04
3100	Alternative Schools	122,105.62	0.00	0.00	122,105.62
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	617,379.59	1,808,710.54	0.00	2,426,090.13
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	107,059.35	0.00	0.00	107,059.35
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	168,787.23	0.00	0.00	168,787.23
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	571,306.50	2,472,846.44	0.00	3,044,152.94
6000	ROC/P	49,489.81	0.00	0.00	49,489.81
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	1,906.37	0.00	0.00	1,906.37
8600	County Services to Districts	464,144.46	0.00	0.00	464,144.46
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		2,363,841.59	4,316,883.36	0.00	6,680,724.95

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

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	324,206.10
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	23,185.44
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,928,730.23
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	837,082.62
5	<b>Total Central Administration Costs in County School Service and Charter Schools Funds</b>	<b>12,113,204.39</b>
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	104,995,661.52
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,680,724.95
3	<b>Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>	<b>111,676,386.47</b>
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	565,193.81
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,069,847.10
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	<b>Total Direct Charged Costs in Other Funds</b>	<b>7,635,040.91</b>
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		<b>119,311,427.38</b>
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		<b>10.15%</b>



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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	598,712.79				598,712.79
Enterprise (Objects 1000-5999, 6400, and 6500)		9,645,512.37			9,645,512.37
Facilities Acquisition & Construction (Objects 1000-6500)			4,671,984.41		4,671,984.41
Other Outgo (Objects 1000-7999)				1,081,047.53	1,081,047.53
<b>Total Other Costs</b>	598,712.79	9,645,512.37	4,671,984.41	1,081,047.53	15,997,257.10

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	3,861.01	0.00	0.00	(643,566.66)				
Other Sources/Uses Detail					0.00	224,217.18		
Fund Reconciliation							3,408,226.30	2,306,760.58
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,923.80)	23,502.97	0.00				
Other Sources/Uses Detail					215,267.38	0.00		
Fund Reconciliation							1,647,657.88	1,528,287.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	47,697.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,506.00	320,181.07
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	62.79	0.00	572,365.79	0.00				
Other Sources/Uses Detail					8,949.80	0.00		
Fund Reconciliation							9,367.04	908,961.36
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,567.21
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>3,923.80</b>	<b>(3,923.80)</b>	<b>643,566.66</b>	<b>(643,566.66)</b>	<b>224,217.18</b>	<b>224,217.18</b>	<b>5,066,757.22</b>	<b>5,066,757.22</b>

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Unaudited Actuals  
2017-18 Unaudited Actuals  
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3025	4300	-28,026.73

Explanation:2016/17 Current Liability Release

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 9.83%  
Explanation:SJCOE has reviewed and verified correct coding in unrestricted salaries.

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

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

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

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent  
(Form ICR, Part III, Line B7) 483,408.21

Other General Administration, less portion charged to restricted resources or specific goals  
(Form ICR, Part III, Line A1) 10,109,083.95  
Ratio is 4.78%

Explanation:Board and Superintendent expenses were reviewed and are appropriate.

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

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

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



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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## **EXPORT CHECKS**

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals  
2018-19 Budget  
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

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

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

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

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

Checks Completed.