

**ENDING BALANCE ANALYSIS  
2018-19 UNAUDITED ACTUALS  
FINANCIAL REPORT**

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2017	Audited Actuals Surplus or Deficit	Audited Actuals Balance 6/30/2018	Estimated Surplus or Deficit	Unaudited Actuals Balance 6/30/2019
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education County Program & Reserves	\$2,745,381.29	(\$1,511,838.40)	\$1,233,542.89	\$2,303,292.17	\$3,536,835.06
3	Sp Ed & SELPA Restricted Grants/Programs	\$7,156,315.71	\$1,510,082.37	\$8,666,398.08	(\$520,534.68)	\$8,145,863.40
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$12,467,168.90	\$158,634.35	\$12,625,803.25	(\$323,029.35)	\$12,302,773.90
6	<b>SUBTOTAL RESTRICTED PROGRAMS</b>	<b>\$22,368,865.90</b>	<b>\$156,878.32</b>	<b>\$22,525,744.22</b>	<b>\$1,459,728.14</b>	<b>\$23,985,472.36</b>
7	Designated Unrestricted Programs	\$53,831,718.90	\$11,850,170.53	\$65,681,889.43	\$14,546,612.23	\$80,228,501.66
8	Court/Community Schools Unrestricted Lottery	\$27,696.82	\$11,943.87	\$39,640.69	(\$6,688.50)	\$32,952.19
9	Special Education Unrestricted Lottery	\$83,581.04	\$20,829.21	\$104,410.25	\$22,249.69	\$126,659.94
10	CTE Unrestricted Lottery	\$133,964.15	(\$15,925.94)	\$118,038.21	(\$11,161.89)	\$106,876.32
11	Lottery - Technology Support	\$818,757.59	(\$218,520.54)	\$600,237.05	\$7,854.88	\$608,091.93
12	Revolving, Petty Cash	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00
13	Designated Economic Uncertainties	\$2,039,838.00	\$172,812.00	\$2,212,650.00	\$394,994.00	\$2,607,644.00
14	Unrestricted Reserves	\$8,988,751.80	\$870,621.80	\$9,859,373.60	\$1,740,057.18	\$11,599,430.78
15	QZAB Qualified Zone Academy Bond #1	\$924,033.04	\$37,228.23	\$961,261.27	(\$961,261.27)	\$0.00
16	QZAB Qualified Zone Academy Bond #2	\$853,632.02	\$28,964.34	\$882,596.36	\$29,975.17	\$912,571.53
17	QZAB Qualified Zone Academy Bond #3	\$447,301.26	(\$208,333.17)	\$238,968.09	(\$208,333.17)	\$30,634.92
18	<b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES</b>	<b>\$68,152,099.62</b>	<b>\$12,549,790.33</b>	<b>\$80,701,889.95</b>	<b>\$15,554,298.32</b>	<b>\$96,256,188.27</b>
19	<b>TOTAL GENERAL FUND (CDE SACS Financial Reports)</b>	<b>\$90,520,965.52</b>	<b>\$12,706,668.65</b>	<b>\$103,227,634.17</b>	<b>\$17,014,026.46</b>	<b>\$120,241,660.63</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	\$4,886,276.55	(\$75,102.00)	\$4,811,174.55	\$30,679.35	\$4,841,853.90
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$120,069.00	\$11,740.00	\$131,809.00	\$18,608.00	\$150,417.00
22	<b>TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)</b>	<b>\$5,006,345.55</b>	<b>(\$63,362.00)</b>	<b>\$4,942,983.55</b>	<b>\$49,287.35</b>	<b>\$4,992,270.90</b>

23	<b>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</b>	<b>\$27,255,142.45</b>	<b>\$81,776.32</b>	<b>\$27,336,918.77</b>	<b>\$1,490,407.49</b>	<b>\$28,827,326.26</b>
24	<b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES FUND 01 + FUND 02</b>	<b>\$68,272,168.62</b>	<b>\$12,561,530.33</b>	<b>\$80,833,698.95</b>	<b>\$15,572,906.32</b>	<b>\$96,406,605.27</b>
25	<b>TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)</b>	<b>\$95,527,311.07</b>	<b>\$12,643,306.65</b>	<b>\$108,170,617.72</b>	<b>\$17,063,313.81</b>	<b>\$125,233,931.53</b>

<b>OTHER FUNDS</b>						
26	Charter Fund (Fund 09)	\$4,549,586.09	\$2,106,898.28	\$6,656,484.37	(\$1,123,442.19)	\$5,533,042.18
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$133,548.96	(\$13,899.78)	\$119,649.18	(\$95,723.73)	\$23,925.45
29	Child Development Fund (Fund 12)	\$720,541.54	(\$44,593.31)	\$675,948.23	\$823,878.12	\$1,499,826.35
30	County School Facilities (Fund 35)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Special Insurance Fund (Fund 67)	\$1,230,781.87	\$210,775.14	\$1,441,557.01	\$125,967.33	\$1,567,524.34
32	Retiree Benefit Trust Fund (Fund 71)	\$7,133,170.11	\$331,181.93	\$7,464,352.04	\$533,864.56	\$7,998,216.60

33	<b>TOTAL ALL FUNDS</b>	<b>\$109,294,939.64</b>	<b>\$15,233,668.91</b>	<b>\$124,528,608.55</b>	<b>\$17,327,857.90</b>	<b>\$141,856,466.45</b>
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**ALL FUNDS REVENUE/EXPENDITURE SUMMARY  
2018-19 Unaudited Actuals**

	<b>2018-19 Budget</b>	<b>2018-19 First Interim</b>	<b>2018-19 Second Interim</b>	<b>2018-19 Unaudited Actuals</b>
<b>Beginning Balance All Funds July 1st</b>	<b>\$118,443,396.64</b>	<b>\$124,528,608.55</b>	<b>\$124,528,608.55</b>	<b>\$124,528,608.55</b>
<b><u>REVENUES</u></b>				
General Fund 01	\$129,856,002.00	\$135,037,391.00	\$141,357,265.00	\$147,396,189.94
Teachers College of SJ Fund 02	\$7,924,449.00	\$7,878,452.00	\$7,990,327.00	\$7,570,090.33
Charter Fund 09	\$26,631,721.00	\$27,095,864.00	\$28,204,250.00	\$28,755,112.22
Special Education Pass Thru Fund 10	\$48,308,347.00	\$48,686,362.00	\$48,599,945.00	\$49,409,570.92
Adults In Corrections Fund 11	\$612,692.00	\$596,495.00	\$564,698.00	\$445,811.72
Child Development Fund 12	\$59,569,789.00	\$61,476,599.00	\$61,493,211.00	\$40,594,539.04
County School Facilities Fund 35	\$0.00	\$0.00	\$0.00	\$0.00
Special Insurance Fund 67	\$3,834,799.00	\$3,837,532.00	\$3,796,908.00	\$1,527,591.48
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00	\$540,256.99
<b>Subtotal All Funds Revenues</b>	<b>\$276,737,799.00</b>	<b>\$284,608,695.00</b>	<b>\$292,006,604.00</b>	<b>\$276,239,162.64</b>
<b>Total Beginning Balance and Revenue All Funds</b>	<b>\$395,181,195.64</b>	<b>\$409,137,303.55</b>	<b>\$416,535,212.55</b>	<b>\$400,767,771.19</b>
<b><u>EXPENDITURES</u></b>				
General Fund 01	\$145,606,500.00	\$144,895,727.00	\$155,704,527.00	\$130,382,163.48
Teachers College of SJ Fund 02	\$7,790,035.00	\$7,622,017.00	\$7,733,837.00	\$7,520,802.98
Charter Fund 09	\$25,530,202.00	\$26,784,121.00	\$27,271,366.00	\$29,878,554.41
Special Education Pass Thru Fund 10	\$48,308,347.00	\$48,686,362.00	\$48,599,945.00	\$49,409,570.92
Adults In Corrections Fund 11	\$612,692.00	\$674,241.00	\$684,347.00	\$541,535.45
Child Development Fund 12	\$59,717,039.00	\$61,541,948.00	\$61,566,376.00	\$39,770,660.92
County School Facilities Fund 35	\$0.00	\$0.00	\$0.00	\$0.00
Special Insurance Fund 67	\$802,375.00	\$879,664.00	\$1,160,417.00	\$1,401,624.15
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00	\$6,392.43
<b>Subtotal All Funds Expenditures</b>	<b>\$288,367,190.00</b>	<b>\$291,084,080.00</b>	<b>\$302,720,815.00</b>	<b>\$258,911,304.74</b>
Estimated Ending Balance General Fund	\$82,868,061.52	\$93,369,298.17	\$88,880,372.17	\$120,241,660.63
Estimated Ending Balance All Other Funds	\$23,945,944.12	\$24,683,925.38	\$24,934,025.38	\$21,614,805.82
<b>Estimated Ending Balance All Funds June 30th</b>	<b>\$106,814,005.64</b>	<b>\$118,053,223.55</b>	<b>\$113,814,397.55</b>	<b>\$141,856,466.45</b>
<b>Total Expenditures and Estimated Ending Balance All Funds</b>	<b>\$395,181,195.64</b>	<b>\$409,137,303.55</b>	<b>\$416,535,212.55</b>	<b>\$400,767,771.19</b>

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$748,554.00	\$748,554.00	\$748,554.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$235,269.78	\$235,269.78	\$235,269.78	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$31,571,755.58	\$31,571,755.58	\$0.00	\$31,571,755.58	2
4	Special Education - Charter Decline Adj Reserve	6500	1013	\$260,649.00	\$307,445.00	\$568,094.00	\$0.00	\$568,094.00	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$1,755,041.13	-\$1,755,041.13	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$660,649.00	\$660,649.00	\$19,127,911.67	-\$18,467,262.67	2
7	Special Education - Mid-Year Growth Reserve	6500	1027	\$249,002.13	\$0.00	\$249,002.13	\$0.00	\$249,002.13	2
8	Special Education - Out of Home Care Contribution Reserve	6500	1029	\$400,000.00	\$2,000,000.00	\$2,400,000.00	\$0.00	\$2,400,000.00	2
9	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$5,470,670.44	-\$5,470,670.44	2
10	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$323,891.76	-\$4,152.83	\$319,738.93	\$0.00	\$319,738.93	2
11	Special Education - Pupil Services	6500	1500	\$0.00	\$42,000.00	\$42,000.00	\$912,063.36	-\$870,063.36	2

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12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$716,447.88	-\$716,447.88	2
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$2,260,769.62	-\$2,260,769.62	2
14	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,624,298.32	-\$1,624,298.32	2
15	Special Education - Deferred Maintenance	6500	1710	\$0.00	-\$185,217.00	-\$185,217.00	\$0.00	-\$185,217.00	2
16	Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$221,985.16	-\$221,985.16	2
17	Special Education - Infants	6510	1040	\$0.00	\$247,143.00	\$247,143.00	\$247,143.00	\$0.00	2
<b>Total by Ending Balance Line</b>				\$1,233,542.89	\$35,623,446.53	\$36,856,989.42	\$33,320,154.36	\$3,536,835.06	2
18	Special Education - Preschool Local Entitlements	3310	1100	\$0.00	\$370,337.00	\$370,337.00	\$370,337.00	\$0.00	3
19	SELPA - Special Education Local Planning - Federal Preschool Grant	3315	2100	\$0.00	\$77,913.00	\$77,913.00	\$77,913.00	\$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	SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	\$0.00	\$807,824.00	\$807,824.00	\$807,824.00	\$0.00	3

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22	SELPA - Special Education Local Planning - Preschool Staff Development	3345	2120	\$0.00	\$3,441.00	\$3,441.00	\$3,441.00	\$0.00	3
23	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3
24	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2219	\$0.00	\$15,094.72	\$15,094.72	\$15,094.72	\$0.00	3
25	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2220	\$0.00	\$4,929.22	\$4,929.22	\$4,929.22	\$0.00	3
26	SELPA - Special Education Local Planning - Medi-Cal Billing Option	5640	6510	\$569,191.15	\$136,012.16	\$705,203.31	\$148,971.19	\$556,232.12	3
27	Special Education - Lottery Restricted	6300	1026	\$136,371.72	\$44,655.51	\$181,027.23	\$0.00	\$181,027.23	3
28	Special Education - DIS - Designated Instructional Services - Contracted Services	6500	1800	\$0.00	\$49,400.00	\$49,400.00	\$49,400.00	\$0.00	3
29	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$32,859.96	\$156,728.00	\$189,587.96	\$153,053.46	\$36,534.50	3
30	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$5,276,449.31	-\$496,237.00	\$4,780,212.31	\$364,253.74	\$4,415,958.57	3
31	SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$635,299.36	\$446,112.00	\$1,081,411.36	\$300,469.42	\$780,941.94	3
32	SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$501,914.02	\$669,167.00	\$1,171,081.02	\$587,820.20	\$583,260.82	3

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33	SELPA - Special Education Local Planning - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
34	SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$13,299.08	\$318,302.00	\$331,601.08	\$295,586.49	\$36,014.59	3
35	Special Education - Mental Health Prop 98	6512	1322	\$0.00	\$715,861.87	\$715,861.87	\$715,861.87	\$0.00	3
36	SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$794,184.57	\$680,559.13	\$1,474,743.70	\$841,256.49	\$633,487.21	3
37	Special Education - COSP - County Operated Schools & Programs -Mental Health Services	6512	3209	\$100,152.36	\$33,439.04	\$133,591.40	\$0.00	\$133,591.40	3
38	Special Education - Venture Academy - Mental Health Services	6512	3214	\$8,024.07	\$51,102.57	\$59,126.64	\$32,923.67	\$26,202.97	3
39	Special Education - Infant Discretionary	6515	1112	\$0.00	\$6,395.00	\$6,395.00	\$6,395.00	\$0.00	3
40	SELPA - Special Education Local Planning - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00	3
41	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$45,094.08	\$32,715.50	\$77,809.58	\$24,734.56	\$53,075.02	3
42	SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network	9010	2161	\$8,435.04	\$2,087.61	\$10,522.65	\$10,522.65	\$0.00	3
43	SELPA - Special Education Local Planning - 504 Training	9010	2162	\$11,157.21	\$0.00	\$11,157.21	\$0.00	\$11,157.21	3

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44	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$38,074.35	\$20,838.75	\$58,913.10	\$22,634.04	\$36,279.06	3
45	SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	\$73,670.52	\$17,073.03	\$90,743.55	\$11,259.62	\$79,483.93	3
46	SELPA - Special Education Local Planning - Autism Forum	9010	2175	\$7,239.70	\$3,630.90	\$10,870.60	\$5,518.43	\$5,352.17	3
47	SELPA - Special Education Local Planning Area - School Wide Positive Behavior Support	9010	2188	\$6,553.26	-\$6,553.26	\$0.00	\$0.00	\$0.00	3
48	SELPA - Special Education Local Planning - Workability Region 4	9010	2202	\$1,380.93	\$0.00	\$1,380.93	\$479.26	\$901.67	3
49	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$346,447.89	\$181,802.56	\$528,250.45	\$32,687.26	\$495,563.19	3
50	SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	\$60,599.50	\$20,200.30	\$80,799.80	\$0.00	\$80,799.80	3
<b>Total by Ending Balance Line</b>				<b>\$8,666,398.08</b>	<b>\$4,780,833.61</b>	<b>\$13,447,231.69</b>	<b>\$5,301,368.29</b>	<b>\$8,145,863.40</b>	<b>3</b>
51	Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$0.00	\$925,764.72	\$925,764.72	\$925,764.72	\$0.00	5
52	Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	\$0.00	\$65,919.84	\$65,919.84	\$65,919.84	\$0.00	5
53	School Improvement - RSDSS - Regional System of District School Support Carryover	3020	6388	\$0.00	\$120,222.06	\$120,222.06	\$120,222.06	\$0.00	5

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54	Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$0.00	\$654,091.73	\$654,091.73	\$654,091.73	\$0.00	5
55	Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	\$0.00	\$3,268.73	\$3,268.73	\$3,268.73	\$0.00	5
56	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$1,122.08	-\$1,122.08	5
57	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$2,096.23	-\$2,096.23	5
58	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$8,880.48	-\$8,880.48	5
59	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$1,770.93	-\$1,770.93	5
60	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$8,538.08	-\$8,538.08	5
61	Migrant Education - Administration	3060	6080	\$0.00	\$2,378,757.51	\$2,378,757.51	\$601,904.48	\$1,776,853.03	5
62	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$105,854.54	-\$105,854.54	5
63	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$88,105.06	-\$88,105.06	5
64	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$159,346.92	-\$159,346.92	5

**ENDING BALANCE ANALYSIS DETAIL**  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
65	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$109,773.30	-\$109,773.30	5
66	Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$531,105.20	-\$531,105.20	5
67	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$176,776.75	-\$176,776.75	5
68	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$104,396.35	-\$104,396.35	5
69	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$5,177.56	-\$5,177.56	5
70	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$176,123.46	-\$176,123.46	5
71	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$163,326.93	-\$163,326.93	5
72	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$13,634.45	-\$13,634.45	5
73	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$120,824.71	-\$120,824.71	5
74	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$189.24	-\$189.24	5
75	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$331.26	-\$331.26	5

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76	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$14,505.04	-\$14,505.04	5
77	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$328.61	-\$328.61	5
78	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$1,657.32	-\$1,657.32	5
79	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$747,353.86	\$747,353.86	\$45,211.91	\$702,141.95	5
80	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$227,386.89	-\$227,386.89	5
81	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$11,616.74	-\$11,616.74	5
82	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$8,986.16	-\$8,986.16	5
83	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$162,627.87	-\$162,627.87	5
84	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$34,030.87	-\$34,030.87	5
85	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$38,951.11	-\$38,951.11	5
86	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$15,961.38	-\$15,961.38	5

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87	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$92,954.85	-\$92,954.85	5
88	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$92,614.61	-\$92,614.61	5
89	School Readiness Migrant Education	3110	6021	\$0.00	\$193,592.00	\$193,592.00	\$193,592.00	\$0.00	5
90	ESSA - Every Student Succeeds Act - School Improvement Funds for LEA's - COSP - County Operated Schools & Programs	3182	3345	\$0.00	\$23,908.94	\$23,908.94	\$23,908.94	\$0.00	5
91	ESSA - Every Student Succeeds Act - School Improvement Funds for COE's	3183	6390	\$0.00	\$15,183.10	\$15,183.10	\$15,183.10	\$0.00	5
92	Special Education Fed Local Assistance COSP - County Operated Schools & Programs	3310	3457	\$0.00	\$118,193.00	\$118,193.00	\$118,193.00	\$0.00	5
93	Venture Special Education Local Planning	3310	3860	\$0.00	\$182,542.00	\$182,542.00	\$182,542.00	\$0.00	5
94	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$22,713.00	\$22,713.00	\$22,713.00	\$0.00	5
95	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$85,861.81	\$85,861.81	\$85,861.81	\$0.00	5
96	Title IV, Part A, Student Support and Academic Enrichment Grant - COSP - County Operated Schools & Programs	4127	3358	\$0.00	\$58,184.32	\$58,184.32	\$58,184.32	\$0.00	5
97	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium	4203	6112	\$0.00	\$51,679.18	\$51,679.18	\$51,679.18	\$0.00	5

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98	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover	4203	6113	\$0.00	\$15,639.90	\$15,639.90	\$15,639.90	\$0.00	5
99	Title III Regional English Learner Specialist	4204	6117	\$0.00	\$102,893.00	\$102,893.00	\$102,893.00	\$0.00	5
100	Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$0.00	\$450,796.06	\$450,796.06	\$450,796.06	\$0.00	5
101	Child Nutrition / Food Services - Outdoor Education	5310	7600	\$0.00	\$65,140.04	\$65,140.04	\$65,140.04	\$0.00	5
102	McKinney Vento Homeless Assistance Act COSP - County Operated Schools & Programs	5630	3431	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00	\$0.00	5
103	YouthBuild of San Joaquin DOL 5 - Department of Labor	5810	6259	\$0.00	\$263,027.03	\$263,027.03	\$263,027.03	\$0.00	5
104	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$24,801.57	\$24,801.57	\$24,801.57	\$0.00	5
105	ASES - After School Education & Safety - Transitional	6010	6371	\$0.00	\$1,982,397.49	\$1,982,397.49	\$1,982,397.49	\$0.00	5
106	ASES - After School Education & Safety - Summer Reading Incentive	6010	6372	\$0.00		\$0.00		\$0.00	5
107	Lottery Restricted - Court/Community Schools	6300	3006	\$551,870.85	\$102,074.16	\$653,945.01	\$303,190.36	\$350,754.65	5
108	Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$8,597.79	\$0.00	\$8,597.79	\$8,499.72	\$98.07	5

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109	Lottery Restricted Adults In Corrections Transfer	6300	4102	\$57,279.93	\$12,316.31	\$69,596.24	\$0.00	\$69,596.24	5
110	Direct Support Professional Training - ROC/P - Regional Occupation Center Program	6355	4051	\$31,430.63	\$57,850.00	\$89,280.63	\$30,693.94	\$58,586.69	5
111	Community - CTE - Career Technical Education Revenue	6371	4001	\$0.00	\$107,385.00	\$107,385.00	\$107,385.00	\$0.00	5
112	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$536,535.19	\$536,535.19	\$536,535.19	\$0.00	5
113	COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$2,239,321.44	\$523,794.37	\$2,763,115.81	\$523,794.37	\$2,239,321.44	5
114	COE - County Office of Education Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$2,855,989.60	\$1,275,971.75	\$4,131,961.35	\$1,263,548.77	\$2,868,412.58	5
115	COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$0.00	\$100,089.67	\$100,089.67	\$100,089.67	\$0.00	5
116	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,045.00	\$51,045.00	\$51,045.00	\$0.00	5
117	TUPE - Tobacco Use Prevention Education Healthy Kids	6650	6330	\$0.00	\$198,464.33	\$198,464.33	\$198,464.33	\$0.00	5
118	TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$0.00	\$78,638.67	\$78,638.67	\$78,638.67	\$0.00	5
119	TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	\$0.00	\$118,757.73	\$118,757.73	\$118,757.73	\$0.00	5

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120	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$39,838.10	\$39,838.10	\$39,838.10	\$0.00	5
121	CELP - California Environmental Literacy Project	7135	6212	\$0.00	\$56,275.48	\$56,275.48	\$56,275.48	\$0.00	5
122	Classified School Employee Professional Development Block Grant	7311	5097	\$0.00	\$72,218.00	\$72,218.00	\$0.00	\$72,218.00	5
123	College Readiness	7338	3454	\$156,196.00	\$0.00	\$156,196.00	\$156,196.00	\$0.00	5
124	Foster Youth Services	7366	3935	\$0.00	\$669,314.01	\$669,314.01	\$669,314.01	\$0.00	5
125	Low Performing Blk Grant-COSP	7510	3449	\$0.00	\$12,844.00	\$12,844.00	\$0.00	\$12,844.00	5
126	STRS On Behalf	7690	0099	\$0.00	\$1,790,139.00	\$1,790,139.00	\$1,790,139.00	\$0.00	5
127	Dash Board Redesign	7810	5047	\$0.00	\$297,296.86	\$297,296.86	\$297,296.86	\$0.00	5
128	State of California Oral Health	7810	5049	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
129	Dash Board Mobile App	7810	5050	\$0.00	\$49,924.93	\$49,924.93	\$49,924.93	\$0.00	5
130	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$29,994.51	\$29,994.51	\$29,994.51	\$0.00	5

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131	LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local Control & Accountability	7810	5053	\$0.00	\$450,000.00	\$450,000.00	\$450,000.00	\$0.00	5
132	CalCRN - California Career Resource Network & Career Surfer Mobile Application	7810	5054	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
133	Forest Health Program	7810	5284	\$0.00	\$20,258.60	\$20,258.60	\$20,258.60	\$0.00	5
134	CMD - Corpmember Development	7810	5288	\$0.00	\$22,400.00	\$22,400.00	\$22,400.00	\$0.00	5
135	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$502,246.20	\$502,246.20	\$502,246.20	\$0.00	5
136	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$290,026.43	\$290,026.43	\$290,026.43	\$0.00	5
137	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$101,919.81	\$101,919.81	\$101,919.81	\$0.00	5
138	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund	7810	5292	\$0.00	\$434,281.59	\$434,281.59	\$434,281.59	\$0.00	5
139	ATP - Active Transportation Program - San Joaquin County Office of Education Campus	7810	5293	\$0.00	\$167,088.00	\$167,088.00	\$167,088.00	\$0.00	5
140	ATP - Active Transportation Program - Redwood School Campus	7810	5294	\$0.00	\$26,888.33	\$26,888.33	\$26,888.33	\$0.00	5
141	Prop 68 - Equipment Acquisition for Climate Adaptation & Resiliency Projects	7810	5295	\$0.00	\$65,565.98	\$65,565.98	\$65,565.98	\$0.00	5

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142	Prop 68 - Fremont Street Facility Improvement	7810	5296	\$0.00	\$1,766.61	\$1,766.61	\$1,766.61	\$0.00	5
143	CREEC - California Regional Environmental Education Community - EEGP - Environmental Education Grant Program	7810	6200	\$0.00	\$1,215,024.50	\$1,215,024.50	\$1,215,024.50	\$0.00	5
144	CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$0.00	\$155,580.90	\$155,580.90	\$155,580.90	\$0.00	5
145	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$125,452.53	\$125,452.53	\$125,452.53	\$0.00	5
146	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$75,478.92	\$75,478.92	\$75,478.92	\$0.00	5
147	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$165,405.16	\$165,405.16	\$165,405.16	\$0.00	5
148	Delta Institute California Water	7810	7163	\$272.65	\$7,000.00	\$7,272.65	\$7,272.65	\$0.00	5
149	DWR - Department of Water Resources Water Education Learning Packets	7810	7164	\$0.00	\$13,204.00	\$13,204.00	\$13,204.00	\$0.00	5
150	Routine Maintenance & Repair Requirement	8150	5701	\$0.00	\$1,952,641.00	\$1,952,641.00	\$1,952,641.00	\$0.00	5
151	Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$81,923.42	\$4,862.61	\$86,786.03	\$1,489.13	\$85,296.90	5
152	Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$0.00	\$182,248.29	\$182,248.29	\$182,248.29	\$0.00	5

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153	HSA - Humans Services Agency - Mary Graham Shelter Art Program - COSP - County Operated Schools & Programs	9010	3470	\$0.00	\$6,420.70	\$6,420.70	\$6,420.70	\$0.00	5
154	HSA - Humans Services Agency - Juvenile Dependency Court - COSP - County Operated Schools & Programs	9010	3471	\$0.00	\$141,764.20	\$141,764.20	\$141,764.20	\$0.00	5
155	Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$118,338.47	\$210,414.78	\$328,753.25	\$191,881.10	\$136,872.15	5
156	HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$0.00	\$110,594.28	\$110,594.28	\$110,594.28	\$0.00	5
157	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$200,649.78	\$200,649.78	\$200,649.78	\$0.00	5
158	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$465,067.51	\$465,067.51	\$465,067.51	\$0.00	5
159	SJCOE - San Joaquin County Office of Education GED Testing Center	9010	4300	\$19,138.20	\$10,655.00	\$29,793.20	\$19,072.71	\$10,720.49	5
160	SEIS - Special Education Information System	9010	5021	\$3,276,592.51	\$3,649,598.64	\$6,926,191.15	\$5,050,981.56	\$1,875,209.59	5
161	Tulare Online Advertisement	9010	5022	\$0.00	\$132,755.13	\$132,755.13	\$132,755.13	\$0.00	5
162	Tulare Ed-Join Referral System	9010	5023	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	5
163	Tulare Digital Platform	9010	5024	\$0.00	\$177,500.00	\$177,500.00	\$177,500.00	\$0.00	5

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164	Code Camp	9010	5056	\$0.00	\$196,395.23	\$196,395.23	\$196,395.23	\$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	\$8.85	\$1,080.00	\$1,088.85	\$1,076.73	\$12.12	5
167	Canine Services Consortium	9010	5208	\$879.73	\$7,237.00	\$8,116.73	\$7,237.00	\$879.73	5
168	Miscellaneous Recycling Revenues	9010	5287	\$153,754.46	\$53,481.35	\$207,235.81	\$52,970.68	\$154,265.13	5
169	Threat Assessment	9010	5723	\$0.00	\$19,250.00	\$19,250.00	\$15,564.84	\$3,685.16	5
170	Assessment Administration	9010	6069	\$392,821.77	\$0.00	\$392,821.77	\$0.00	\$392,821.77	5
171	TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	\$70,830.95	\$16,100.00	\$86,930.95	\$13,697.00	\$73,233.95	5
172	Environmental Education	9010	6153	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	5
173	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	\$6,248.87	\$0.00	\$6,248.87	\$1,833.97	\$4,414.90	5
174	Teacher Quality Consortium	9010	6180	\$18,252.89	\$0.00	\$18,252.89	\$18,252.89	\$0.00	5

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175	CREEC - California Regional Environmental Education Community Mini Grant	9010	6203	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	5
176	PGIM - Prudential Global Investment Management	9010	6256	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	5
177	PNCC - Project Navigate Constructive Change	9010	6258	\$0.00	\$17,611.20	\$17,611.20	\$17,611.20	\$0.00	5
178	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$0.00	\$203,459.92	\$203,459.92	\$134,000.09	\$69,459.83	5
179	Natural Resources Fee For Services	9010	6268	\$407,927.07	\$1,176,434.37	\$1,584,361.44	\$1,223,825.80	\$360,535.64	5
180	MyPath	9010	6274	\$0.00	\$11,481.78	\$11,481.78	\$11,481.78	\$0.00	5
181	College & Career	9010	6299	\$143,596.01	\$19,343.56	\$162,939.57	\$14,289.73	\$148,649.84	5
182	River Island Nursing Services	9010	6344	\$0.00	\$23,853.23	\$23,853.23	\$23,853.23	\$0.00	5
183	Creative Child Care Nursing Services	9010	6345	\$0.00	\$24,660.75	\$24,660.75	\$24,660.75	\$0.00	5
184	Oak View Nursing Services	9010	6346	\$0.00	\$11,928.60	\$11,928.60	\$11,928.60	\$0.00	5
185	Team Bianchi Nursing Services	9010	6347	\$0.00	\$33,310.55	\$33,310.55	\$33,310.55	\$0.00	5

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186	Team Charter Nursing Services	9010	6348	\$0.00	\$101,405.81	\$101,405.81	\$101,405.81	\$0.00	5
187	New Hope Nursing Services	9010	6356	\$0.00	\$34,035.66	\$34,035.66	\$34,035.66	\$0.00	5
188	First 5 TEETH - Treatment & Education for Everyone on Teeth & Health	9010	6362	\$0.00	\$60,252.95	\$60,252.95	\$60,252.95	\$0.00	5
189	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health	9010	6367	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	5
190	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover	9010	6368	\$0.00	\$8,219.69	\$8,219.69	\$8,219.69	\$0.00	5
191	San Joaquin County Network Program Carryover	9010	6384	\$0.00	\$23,706.09	\$23,706.09	\$23,706.09	\$0.00	5
192	Continuous Improvement & Support	9010	6386	\$0.00	\$1,571,200.00	\$1,571,200.00	\$498,715.18	\$1,072,484.82	5
193	ISABS - Improving Systems of Academic & Behavioral Systems	9010	6387	\$0.00	\$9,950.83	\$9,950.83	\$9,950.83	\$0.00	5
194	Medi-Cal Comprehensive Health	9010	6511	\$549,917.95	\$855,048.50	\$1,404,966.45	\$951,510.30	\$453,456.15	5
195	26.5 Special Education Services	9010	6514	\$2,893.79	\$0.00	\$2,893.79	\$2,080.09	\$813.70	5
196	HSA - Human Services Agency - Food Service Certification	9010	6594	\$3,469.85	\$216.00	\$3,685.85	\$2,899.58	\$786.27	5

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197	STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$11,503.89	\$0.00	\$11,503.89	\$11,503.89	\$0.00	5
198	Student Events	9010	7135	\$0.00	\$205,763.70	\$205,763.70	\$205,763.70	\$0.00	5
199	CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$0.00	\$4,033.14	\$4,033.14	\$4,033.14	\$0.00	5
200	CISC - Curriculum & Instruction Steering Committee Chair Expenses	9010	7137	\$0.00	\$26,964.61	\$26,964.61	\$22,923.27	\$4,041.34	5
201	STEAM Hub	9010	7151	\$0.00	\$16,250.00	\$16,250.00	\$16,250.00	\$0.00	5
202	Puentes/Cal Fire Partnership	9010	7170	\$0.00	\$17,061.24	\$17,061.24	\$17,061.24	\$0.00	5
203	DWAS - Dinner With a Scientist	9010	7181	\$2,218.82	\$6,164.80	\$8,383.62	\$5,010.92	\$3,372.70	5
204	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
205	SJCOE - Next Generation Science Standards -NGSS	9010	7208	\$0.00	\$2,839.41	\$2,839.41	\$2,839.41	\$0.00	5
206	Artists in Schools	9010	7248	\$22,421.82	\$212,126.22	\$234,548.04	\$185,021.77	\$49,526.27	5
207	Music Services	9010	7270	\$9,967.71	\$2,310.00	\$12,277.71	\$6,135.33	\$6,142.38	5

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208	Health/Physical Education	9010	7300	\$44,824.06	\$9,580.00	\$54,404.06	\$6,026.28	\$48,377.78	5
209	21st Century CLC - Community Learning Centers Extra	9010	7317	\$203,753.56	\$0.00	\$203,753.56	\$7,588.06	\$196,165.50	5
210	COE - County Office of Education - Foundation Administration	9010	7430	\$0.00	\$1,381.29	\$1,381.29	\$1,381.29	\$0.00	5
211	COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$0.00	\$4,568.16	\$4,568.16	\$4,568.16	\$0.00	5
212	COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$0.00	\$5,884.19	\$5,884.19	\$5,884.19	\$0.00	5
213	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$2,155.17	\$2,155.17	\$2,155.17	\$0.00	5
214	COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$0.00	\$3,499.59	\$3,499.59	\$3,499.59	\$0.00	5
215	COE - County Office of Education - Foundation Award - Science Olympiad	9010	7435	\$0.00	\$6,554.73	\$6,554.73	\$6,554.73	\$0.00	5
216	COE - County Office of Education - Foundation Award - Spelling Bee	9010	7437	\$0.00	\$1,063.95	\$1,063.95	\$1,063.95	\$0.00	5
217	COE - County Office of Education - Foundation Award - Student Event Website	9010	7439	\$0.00	\$964.80	\$964.80	\$964.80	\$0.00	5
218	COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$0.00	\$3,601.43	\$3,601.43	\$3,601.43	\$0.00	5

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219	COE - County Office of Education - Foundation Award - Student Events Catalog	9010	7462	\$0.00	\$2,863.43	\$2,863.43	\$2,863.43	\$0.00	5
220	COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$0.00	\$2,263.68	\$2,263.68	\$2,263.68	\$0.00	5
221	COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$0.00	\$999.99	\$999.99	\$999.99	\$0.00	5
222	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
223	MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$787,935.61	\$158,855.96	\$946,791.57	\$0.00	\$946,791.57	5
224	MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9010	7901	\$317,263.00	\$123,307.92	\$440,570.92	\$0.00	\$440,570.92	5
225	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$46,698.68	\$20,561.89	\$67,260.57	\$23,822.92	\$43,437.65	5
226	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$14,230.96	\$26,671.82	\$40,902.78	\$9,416.26	\$31,486.52	5
227	MAA #5 - Medi-Cal Administrative Agency - Services	9010	7905	\$0.00	\$159,958.56	\$159,958.56	\$159,958.56	\$0.00	5
228	Legal Services	9010	8000	\$4,635.42	\$58,000.00	\$62,635.42	\$58,000.00	\$4,635.42	5
229	i3 Make Sense of Science	9012	6167	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	5

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230	AmeriCorps Carryover	9012	6269	\$0.00	\$72,761.05	\$72,761.05	\$72,761.05	\$0.00	5
231	Worknet - Youth Education Services	9012	6275	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00	\$0.00	5
232	AmeriCorps	9012	6289	\$0.00	\$54,483.85	\$54,483.85	\$54,483.85	\$0.00	5
233	STEAM Hub	9012	7151	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	5
234	DSSP - Delta Sierra Science Project	9012	7192	\$0.00	\$27,407.00	\$27,407.00	\$27,407.00	\$0.00	5
<b>Total by Ending Balance Line</b>				\$12,625,803.25	\$33,236,272.09	\$45,862,075.34	\$33,559,301.44	\$12,302,773.90	5
235	Budget Stabilization	0000	0002	\$13,993,085.00	\$5,000,000.00	\$18,993,085.00	\$0.00	\$18,993,085.00	7
236	Special Ed One-Time Discretionary Funds	0000	1314	\$0.00	\$107,676.00	\$107,676.00	\$5,457.03	\$102,218.97	7
237	LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$50,701.74	\$0.00	\$50,701.74	\$30,456.77	\$20,244.97	7
238	LCFF - Local Funding Formula Implementation Materials & Supplies - Special Education	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47	7
239	Special Education Instructional Assistant Recruitment	0000	1804	\$27,140.68	\$0.00	\$27,140.68	\$2,622.01	\$24,518.67	7

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240	Special Education Local Solutions Grant	0000	1805	\$0.00	\$1,480.86	\$1,480.86	\$1,480.86	\$0.00	7
241	One-time Discretionary Funds - COSP - County Operated Schools & Programs	0000	3444	\$0.00	\$276,951.00	\$276,951.00	\$276,295.71	\$655.29	7
242	COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$224,464.06	\$109,527.00	\$333,991.06	\$112,612.28	\$221,378.78	7
243	Apprenticeship	0000	4205	\$1,105,193.59	\$13,579,230.00	\$14,684,423.59	\$12,303,895.93	\$2,380,527.66	7
244	Skills USA	0000	4209	\$4,299.00	\$500.00	\$4,799.00	\$1,638.66	\$3,160.34	7
245	LCAP - Local Control & Accountability Program - Program & Fiscal Oversight	0000	5003	\$1,624,219.25	\$0.00	\$1,624,219.25	\$349,385.72	\$1,274,833.53	7
246	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$361,167.87	\$0.00	\$361,167.87	-\$64,150.96	\$425,318.83	7
247	CEDR - Center for Educational Development & Research	0000	5025	\$1,030,251.30	\$563,233.87	\$1,593,485.17	\$512,777.35	\$1,080,707.82	7
248	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$2,169,763.75	\$2,271,864.90	\$4,441,628.65	\$1,827,573.56	\$2,614,055.09	7
249	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$9,143.35	\$9,143.35	\$9,143.35	\$0.00	7
250	Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$0.00	\$29,506.15	\$29,506.15	\$29,506.15	\$0.00	7

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251	Transworld Plant Development	0000	5067	\$581,423.25	-\$300,000.00	\$281,423.25	\$81,335.71	\$200,087.54	7
252	Solar Panels- WEC	0000	5068	\$1,090,416.83	\$829,389.78	\$1,919,806.61	\$251,352.96	\$1,668,453.65	7
253	Sports Complex - Gym Building Expenses	0000	5073	\$75,000.53	-\$75,000.53	\$0.00	\$0.00	\$0.00	7
254	Sky Mountain Start Up	0000	5078	\$0.00	\$15,959.82	\$15,959.82	\$15,959.82	\$0.00	7
255	Transition Budget	0000	5080	\$0.00	\$25,949.28	\$25,949.28	\$25,949.28	\$0.00	7
256	Copying Services	0000	5110	\$436,396.23	\$0.00	\$436,396.23	-\$63,414.48	\$499,810.71	7
257	Fremont Street Operations	0000	5133	\$0.00	\$130,732.00	\$130,732.00	\$0.00	\$130,732.00	7
258	CEDR Relocation	0000	5134	\$0.00	\$4,000,000.00	\$4,000,000.00	\$191,465.49	\$3,808,534.51	7
259	McFall Planning	0000	5136	\$16,550.00	\$183,450.00	\$200,000.00	\$16,550.00	\$183,450.00	7
260	Conservation Corps Building	0000	5137	\$1,155,591.15	-\$667,104.00	\$488,487.15	\$417,786.67	\$70,700.48	7
261	Structural Upgrades	0000	5138	\$952,490.61	-\$952,490.61	\$0.00	\$0.00	\$0.00	7

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262	WEC - Wentworth Education Center Building Expenses	0000	5140	\$1,751,703.51	-\$1,050,000.00	\$701,703.51	\$124,367.71	\$577,335.80	7
263	TLC Building Expenses	0000	5141	\$21,345.70	-\$21,345.70	\$0.00	\$0.00	\$0.00	7
264	National Guard Start Up	0000	5146	\$91,078.82	-\$91,078.82	\$0.00	\$0.00	\$0.00	7
265	Transworld Solar Project	0000	5147	\$285,587.41	-\$270,598.41	\$14,989.00	\$14,989.00	\$0.00	7
266	Nelson Center Facilities Building Expenses	0000	5150	\$435,644.85	\$0.00	\$435,644.85	\$30,870.90	\$404,773.95	7
267	Lycoming Building Expenses	0000	5154	\$0.00	\$46,996.50	\$46,996.50	\$46,996.50	\$0.00	7
268	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$1,981,932.36	-\$465,985.00	\$1,515,947.36	\$13,278.67	\$1,502,668.69	7
269	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$48,639.89	\$48,639.89	\$48,639.89	\$0.00	7
270	TCSJ - Teachers College of San Joaquin Building Expenses	0000	5175	\$3,800,000.20	\$6,876,000.00	\$10,676,000.20	\$770.00	\$10,675,230.20	7
271	CTEC - Career & Technical Education Center Building Expenses	0000	5180	\$2,498,199.62	-\$1,000,000.00	\$1,498,199.62	\$4,406.59	\$1,493,793.03	7
272	Miscellaneous Building Expenses	0000	5186	\$155,909.77	-\$152,224.77	\$3,685.00	\$3,685.00	\$0.00	7

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273	Monte Diablo Building Expenses	0000	5187	\$236,000.00	-\$236,000.00	\$0.00	\$0.00	\$0.00	7
274	Excel Building Expenses	0000	5188	\$219,976.55	-\$219,976.55	\$0.00	\$0.00	\$0.00	7
275	Venture II Building Expenses	0000	5190	\$2,275,056.48	\$9,394,694.00	\$11,669,750.48	\$3,861,405.72	\$7,808,344.76	7
276	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$284,191.08	\$284,191.08	\$284,191.08	\$0.00	7
277	Mandated Costs	0000	5206	\$3,361,684.54	\$247,325.00	\$3,609,009.54	\$0.00	\$3,609,009.54	7
278	Unemployment	0000	5210	\$0.00	\$37,894.00	\$37,894.00	\$37,894.00	\$0.00	7
279	Affordable Care Act - ESRP Employer Shared Responsibility Payment	0000	5211	\$0.00	\$45,930.00	\$45,930.00	\$45,930.00	\$0.00	7
280	Information Technology - Core Support	0000	5216	\$0.00	\$947,311.00	\$947,311.00	\$947,311.00	\$0.00	7
281	Information Technology - Communications/Security	0000	5217	\$0.00	\$612,828.11	\$612,828.11	\$612,828.11	\$0.00	7
282	Information Technology - Administration	0000	5218	\$0.00	\$294,917.89	\$294,917.89	\$294,917.89	\$0.00	7
283	Information Technology - Administration/Hardware	0000	5220	\$8,816.92	\$119,911.77	\$128,728.69	\$118,391.83	\$10,336.86	7

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284	Information Technology - Administration/Technical	0000	5225	\$5,445.38	\$113,434.26	\$118,879.64	\$106,019.43	\$12,860.21	7
285	Information Technology - Administration/User Support	0000	5230	\$0.00	\$298,063.41	\$298,063.41	\$298,063.41	\$0.00	7
286	Community Garden Project	0000	5299	\$7,050.08	\$0.00	\$7,050.08	\$0.00	\$7,050.08	7
287	Vehicle Maintenance	0000	5702	\$1,460,306.90	\$6,650.00	\$1,466,956.90	\$198,453.47	\$1,268,503.43	7
288	Migrant Unallowable Expenses	0000	5880	\$0.00	\$734.07	\$734.07	\$734.07	\$0.00	7
289	SJCOE Special Needs	0000	6001	\$0.00	\$1,550.21	\$1,550.21	\$1,550.21	\$0.00	7
290	SJCOE Professional Development for Classified Employees	0000	6051	\$0.00	\$2,925.42	\$2,925.42	\$2,925.42	\$0.00	7
291	Ed Services Technical Assistance	0000	6103	\$0.00	\$53,618.10	\$53,618.10	\$53,618.10	\$0.00	7
292	Seal of Biliteracy	0000	6126	\$0.00	\$7,060.63	\$7,060.63	\$7,060.63	\$0.00	7
293	Science Conference	0000	6144	\$24,736.64	\$0.00	\$24,736.64	\$7,418.22	\$17,318.42	7
294	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$47,020.47	\$18,942.67	\$65,963.14	\$20,990.74	\$44,972.40	7

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295	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$97,185.51	\$97,185.51	\$97,185.51	\$0.00	7
296	Educational Services Reserves	0000	6799	\$2,575,684.01	-\$912,540.46	\$1,663,143.55	\$0.00	\$1,663,143.55	7
297	Education Services - Main	0000	6800	\$0.00	\$59,309.10	\$59,309.10	\$59,309.10	\$0.00	7
298	Education Services - Science	0000	6810	\$0.00	\$521,281.89	\$521,281.89	\$521,281.89	\$0.00	7
299	Education Services - State/Federal Programs	0000	6820	\$0.00	\$102,365.44	\$102,365.44	\$102,365.44	\$0.00	7
300	Education Services - School Support	0000	6825	\$25,993.08	\$68,183.20	\$94,176.28	\$14,787.16	\$79,389.12	7
301	Education Services - Educational Technology	0000	6830	\$0.00	\$43,040.42	\$43,040.42	\$43,040.42	\$0.00	7
302	Education Services - Mathematics	0000	6845	\$0.00	\$623,240.46	\$623,240.46	\$623,240.46	\$0.00	7
303	Education Services - Multilingual	0000	6850	\$0.00	\$609,611.96	\$609,611.96	\$609,611.96	\$0.00	7
304	Fab Lab	0000	7109	\$472,532.70	\$223,370.87	\$695,903.57	\$514,656.29	\$181,247.28	7
305	Star Lab	0000	7110	\$4,921.41	\$2,225.00	\$7,146.41	\$2,687.92	\$4,458.49	7

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306	California State Elementary Spelling Bee	0000	7142	\$26,213.96	\$13,600.00	\$39,813.96	\$12,133.28	\$27,680.68	7
307	Tech Summit	0000	7150	\$10,924.14	\$27,260.10	\$38,184.24	\$21,621.55	\$16,562.69	7
308	Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	\$924,168.92	\$93,523.30	\$1,017,692.22	\$301,838.71	\$715,853.51	7
309	Sky Mountain Camp	0000	7204	\$0.00	\$148,584.76	\$148,584.76	\$148,584.76	\$0.00	7
310	Math Olympiad	0000	7214	\$2,874.18	\$3,060.00	\$5,934.18	\$3,039.37	\$2,894.81	7
311	Emergency Preparedness	0000	7350	\$0.00	\$7,282.31	\$7,282.31	\$7,282.31	\$0.00	7
312	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
313	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,308,844.81	\$1,308,844.81	\$660,071.17	\$648,773.64	7D
314	Community Schools - Instructional Program	0240	3020	\$4,261,662.46	\$14,197,991.74	\$18,459,654.20	\$7,263,292.77	\$11,196,361.43	7C
315	Community Schools - CTE	0240	3021	\$0.00	\$0.00	\$0.00	\$57,991.64	-\$57,991.64	7C
316	COSP - Mental Health Clinicians	0240	3022	\$0.00	\$162,123.71	\$162,123.71	\$439,794.62	-\$277,670.91	7C

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
317	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$293,834.17	-\$293,834.17	7C
318	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$90,090.96	-\$90,090.96	7C
319	Community Schools - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$501,494.73	-\$501,494.73	7C
320	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$298,430.36	-\$298,430.36	7C
321	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$45,393.82	-\$45,393.82	7D
322	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,303,574.39	-\$2,303,574.39	7C
323	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$242,981.23	-\$242,981.23	7D
324	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$128,065.14	-\$128,065.14	7C
325	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$28,111.86	-\$28,111.86	7D
326	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C
327	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$7,270.09	-\$7,270.09	7C

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328	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$2,726.30	-\$2,726.30	7D
329	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,215,862.71	-\$1,215,862.71	7C
330	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$201,269.58	-\$201,269.58	7D
331	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$263,192.17	-\$263,192.17	7C
332	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$128,290.85	-\$128,290.85	7D
333	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$354,663.95	-\$354,663.95	7B
334	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$9,625.00	\$9,625.00	\$1,614,269.88	-\$1,604,644.88	7C
335	Community - CTE - Career Technical Education Career Academy of Cosmetology	0240	4003	\$0.00	\$129,615.35	\$129,615.35	\$424,753.79	-\$295,138.44	7B
336	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$0.00	\$0.00	\$3,703.72	-\$3,703.72	7B
337	PAR - Peer Assistance Review - Administration	0271	5004	\$10,492.68	\$0.00	\$10,492.68	\$1,517.46	\$8,975.22	7A
338	Williams Case Settlement	0385	7285	\$53,325.79	\$91,217.73	\$144,543.52	\$91,217.73	\$53,325.79	7A

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339	Staff Development Buyback -CTE	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
340	Deferred Maintenance - Special Education	0620	1711	\$3,029,151.93	\$176,110.31	\$3,205,262.24	\$811,714.90	\$2,393,547.34	7A
341	Deferred Maintenance Technology - Special Education	0620	1712	\$0.00	\$137,556.69	\$137,556.69	\$137,556.69	\$0.00	7A
342	Deferred Maintenance - COSP - County Operated Schools & Programs	0620	3711	\$2,829,510.26	\$20,460.66	\$2,849,970.92	\$385,261.49	\$2,464,709.43	7A
343	Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$0.00	\$259,600.34	\$259,600.34	\$259,600.34	\$0.00	7A
344	Deferred Maintenance - General Fund	0620	5711	\$7,850,662.55	\$522,616.25	\$8,373,278.80	\$264,716.75	\$8,108,562.05	7A
345	Deferred Maintenance Technology - General Fund	0620	5712	\$0.00	\$3,896.75	\$3,896.75	\$3,896.75	\$0.00	7A
346	Outdoor Education	0723	7600	\$0.00	\$304,070.00	\$304,070.00	\$304,070.00	\$0.00	7
347	Transportation - Special Education	0724	1650	\$0.00	\$6,687,499.31	\$6,687,499.31	\$6,687,499.31	\$0.00	7
<b>Total by Ending Balance Line</b>				\$65,681,889.43	\$66,668,847.14	\$132,350,736.57	\$52,122,234.91	\$80,228,501.66	7
348	Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$39,640.69	\$121,206.07	\$160,846.76	\$127,894.57	\$32,952.19	8

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	<b>Total by Ending Balance Line</b>			<b>\$39,640.69</b>	<b>\$121,206.07</b>	<b>\$160,846.76</b>	<b>\$127,894.57</b>	<b>\$32,952.19</b>	<b>8</b>
349	Lottery Unrestricted - Special Education	1100	1025	\$104,410.25	\$52,917.98	\$157,328.23	\$30,668.29	\$126,659.94	9
	<b>Total by Ending Balance Line</b>			<b>\$104,410.25</b>	<b>\$52,917.98</b>	<b>\$157,328.23</b>	<b>\$30,668.29</b>	<b>\$126,659.94</b>	<b>9</b>
350	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$67,645.86	\$0.00	\$67,645.86	\$2,596.00	\$65,049.86	10
351	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$50,392.35	\$14,174.82	\$64,567.17	\$22,740.71	\$41,826.46	10
	<b>Total by Ending Balance Line</b>			<b>\$118,038.21</b>	<b>\$14,174.82</b>	<b>\$132,213.03</b>	<b>\$25,336.71</b>	<b>\$106,876.32</b>	<b>10</b>
352	Lottery Unrestricted - Technology Support	1100	5005	\$600,237.05	\$188,298.85	\$788,535.90	\$180,443.97	\$608,091.93	11
	<b>Total by Ending Balance Line</b>			<b>\$600,237.05</b>	<b>\$188,298.85</b>	<b>\$788,535.90</b>	<b>\$180,443.97</b>	<b>\$608,091.93</b>	<b>11</b>
353	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>			<b>\$2,825.00</b>	<b>\$0.00</b>	<b>\$2,825.00</b>	<b>\$0.00</b>	<b>\$2,825.00</b>	<b>12</b>
354	Economic Uncertainties	0000	0000	\$2,212,650.00	\$394,994.00	\$2,607,644.00	\$0.00	\$2,607,644.00	13
	<b>Total by Ending Balance Line</b>			<b>\$2,212,650.00</b>	<b>\$394,994.00</b>	<b>\$2,607,644.00</b>	<b>\$0.00</b>	<b>\$2,607,644.00</b>	<b>13</b>

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
355	Revolving Cash	0000	0000	-\$2,825.00	\$0.00	-\$2,825.00	\$0.00	-\$2,825.00	14
356	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$15,738,430.27	\$15,738,430.27	-\$3,654.80	\$15,742,085.07	14
357	Economic Uncertainties	0000	0000	-\$2,212,650.00	-\$394,994.00	-\$2,607,644.00	\$0.00	-\$2,607,644.00	14
358	Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$8,062,777.90	\$8,062,777.90	\$8,062,777.90	\$0.00	14
359	Miscellaneous Revenue	0000	5001	\$12,392,506.08	-\$26,801,912.72	-\$14,409,406.64	\$4,991.13	-\$14,414,397.77	14
360	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$2,909,736.00	\$2,909,736.00	\$0.00	\$2,909,736.00	14
361	Superintendent & Board	0000	5010	\$0.00	\$182,316.72	\$182,316.72	\$182,316.72	\$0.00	14
362	Tuition Reimbursement Program	0000	5042	\$0.00	\$555.26	\$555.26	\$555.26	\$0.00	14
363	Leadership Training	0000	5059	\$0.00	\$34,143.65	\$34,143.65	\$34,143.65	\$0.00	14
364	Research & Grant Development	0000	5060	\$0.00	\$326,458.50	\$326,458.50	\$326,458.50	\$0.00	14
365	Administrative Services	0000	5071	\$0.00	\$170,921.90	\$170,921.90	\$170,921.90	\$0.00	14

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366	Student Admin Support Services	0000	5095	\$0.00	\$22,008.45	\$22,008.45	\$22,008.45	\$0.00	14
367	RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$0.00	\$65,621.00	\$65,621.00	\$20,909.74	\$44,711.26	14
368	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$474,152.21	\$474,152.21	\$474,152.21	\$0.00	14
369	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$353,906.81	\$353,906.81	\$353,906.81	\$0.00	14
370	TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	\$0.00	\$261,349.09	\$261,349.09	\$261,349.09	\$0.00	14
371	VAFS - Venture Academy Family of Schools - Operations Budget	0000	5170	\$0.00	\$455,481.00	\$455,481.00	\$0.00	\$455,481.00	14
372	Excel Operations Expenses	0000	5184	\$0.00	\$496,026.00	\$496,026.00	\$8,319.23	\$487,706.77	14
373	CTEC - Career & Technical Education Center - Operations Budget	0000	5185	\$0.00	\$449,829.56	\$449,829.56	\$258,881.30	\$190,948.26	14
374	Venture II - Operations Budget	0000	5191	\$0.00	\$368,622.00	\$368,622.00	\$0.00	\$368,622.00	14
375	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
376	Business Services	0000	5200	\$0.00	\$596,265.59	\$596,265.59	\$596,265.59	\$0.00	14

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377	Indirect Support Costs	0000	5201	\$0.00	\$0.00	\$0.00	-\$9,053,565.67	\$9,053,565.67	14
378	Legal - COE - County Office of Education	0000	5203	\$0.00	\$70,322.99	\$70,322.99	\$70,322.99	\$0.00	14
379	Technology/Administration Budget	0000	5205	\$0.00	\$1,417,921.86	\$1,417,921.86	\$1,417,921.86	\$0.00	14
380	Personnel External Services	0000	5300	\$0.00	\$240,348.84	\$240,348.84	\$240,348.84	\$0.00	14
381	Credentialing Services	0000	5310	\$0.00	\$8,606.36	\$8,606.36	\$8,606.36	\$0.00	14
382	Fingerprinting	0000	5315	\$0.00	\$37,239.15	\$37,239.15	\$37,239.15	\$0.00	14
383	Teacher Recruitment	0000	5321	\$0.00	\$540.08	\$540.08	\$540.08	\$0.00	14
384	SJCOE ID Badges	0000	5322	\$0.00	\$4,740.53	\$4,740.53	\$4,740.53	\$0.00	14
385	Bus Driver Training	0000	5323	\$0.00	\$12,758.64	\$12,758.64	\$12,758.64	\$0.00	14
386	Maintenance & Operations	0000	5700	\$0.00	\$659,285.84	\$659,285.84	\$659,285.84	\$0.00	14
387	Routine Maintenance & Repair Requirement	0000	5701	\$0.00	-\$1,952,641.00	-\$1,952,641.00	-\$1,952,641.00	\$0.00	14

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388	Postage	0000	5704	\$0.00	\$3,479.62	\$3,479.62	\$3,479.62	\$0.00	14
389	Property & Liability Losses	0000	5705	\$0.00	\$93,679.39	\$93,679.39	\$93,679.39	\$0.00	14
390	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
391	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$2,475.00	\$2,475.00	\$2,475.00	\$0.00	14
392	Risk Management	0000	5720	\$0.00	\$1,153.20	\$1,153.20	\$1,153.20	\$0.00	14
393	Curriculum Services	0000	6050	\$0.00	\$46,279.42	\$46,279.42	\$46,279.42	\$0.00	14
394	Early Childhood	0000	6220	\$0.00	\$6,303.90	\$6,303.90	\$6,303.90	\$0.00	14
395	Academic Decathlon	0000	7120	\$0.00	\$28,189.35	\$28,189.35	\$28,189.35	\$0.00	14
396	Academic Pentathlon	0000	7130	\$0.00	\$8,743.30	\$8,743.30	\$8,743.30	\$0.00	14
397	Spelling Bee	0000	7140	\$0.00	\$696.82	\$696.82	\$696.82	\$0.00	14
398	Administration Student Events Projects	0000	7141	\$0.00	\$1,235.84	\$1,235.84	\$1,235.84	\$0.00	14

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399	Science Fair	0000	7200	\$0.00	\$5,943.44	\$5,943.44	\$5,943.44	\$0.00	14
400	Science Olympiad	0000	7210	\$0.00	\$24,965.98	\$24,965.98	\$24,965.98	\$0.00	14
401	Countywide Music Coordination	0000	7260	\$0.00	\$109,753.89	\$109,753.89	\$109,753.89	\$0.00	14
402	Mock Trial	0000	7400	\$0.00	\$17,945.97	\$17,945.97	\$17,945.97	\$0.00	14
403	Outdoor Education	0000	7600	\$0.00	\$1,546,564.78	\$1,546,564.78	\$1,546,564.78	\$0.00	14
404	Public Information Officer	0000	7610	\$0.00	\$378,740.91	\$378,740.91	\$378,740.91	\$0.00	14
<b>Total by Ending Balance Line</b>				\$9,859,373.60	\$6,236,068.29	\$16,095,441.89	\$4,496,011.11	\$11,599,430.78	14
405	QZAB - Qualified Zone Academy Bond #1	0000	5018	\$961,261.27	\$38,738.73	\$1,000,000.00	\$1,000,000.00	\$0.00	15
<b>Total by Ending Balance Line</b>				\$961,261.27	\$38,738.73	\$1,000,000.00	\$1,000,000.00	\$0.00	15
406	QZAB - Qualified Zone Academy Bond #2	0000	5019	\$882,596.36	\$29,975.17	\$912,571.53	\$0.00	\$912,571.53	16
<b>Total by Ending Balance Line</b>				\$882,596.36	\$29,975.17	\$912,571.53	\$0.00	\$912,571.53	16

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407	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$238,968.09	\$10,416.66	\$249,384.75	\$218,749.83	\$30,634.92	17
<b>Total by Ending Balance Line</b>				\$238,968.09	\$10,416.66	\$249,384.75	\$218,749.83	\$30,634.92	17
<b>Total by Fund</b>				\$103,227,634.17	\$147,396,189.94	\$250,623,824.11	\$130,382,163.48	\$120,241,660.63	17
408	CREEC California Regional Environmental Education Community - Teacher Prep - Fund 02	9010	5993	\$0.00	\$52,963.88	\$52,963.88	\$52,963.88	\$0.00	20
409	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,811,174.55	\$7,327,260.45	\$12,138,435.00	\$7,296,581.10	\$4,841,853.90	20
410	Teachers College of San Joaquin - Cal Ed - Fund 02	9012	5992	\$0.00	\$91,258.00	\$91,258.00	\$91,258.00	\$0.00	20
<b>Total by Ending Balance Line</b>				\$4,811,174.55	\$7,471,482.33	\$12,282,656.88	\$7,440,802.98	\$4,841,853.90	20
411	Economic Uncertainties - Fund 02	0000	0000	\$131,809.00	\$18,608.00	\$150,417.00	\$0.00	\$150,417.00	21A
412	Classified School Employee Grant - Fund 02	0000	5994	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	21
<b>Total by Ending Balance Line</b>				\$131,809.00	\$98,608.00	\$230,417.00	\$80,000.00	\$150,417.00	21
<b>Total by Fund</b>				\$4,942,983.55	\$7,570,090.33	\$12,513,073.88	\$7,520,802.98	\$4,992,270.90	21

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413	Sports Complex - Gym Operations - VAFS - Venture Academy Family of Schools - Fund 09	0000	3548	\$0.00	\$26,847.50	\$26,847.50	\$187,719.84	-\$160,872.34	26
414	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$5,723,978.54	\$15,649,751.44	\$21,373,729.98	\$17,336,742.35	\$4,036,987.63	26
415	Team Up Adventure - VAFS - Venture Academy Family of Schools - Fund 09	0000	3802	\$0.00	\$21,610.00	\$21,610.00	\$46,731.46	-\$25,121.46	26
416	Durham Ferry Outdoor Education - VAFS - Venture Academy Family of Schools - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$79,738.51	-\$79,738.51	26
417	Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09	0000	3804	\$0.00	\$191,881.10	\$191,881.10	\$191,881.10	\$0.00	26
418	one.Charter - Fund 09	0000	8100	\$515,930.47	\$4,043,653.60	\$4,559,584.07	\$3,160,154.27	\$1,399,429.80	26
419	San Joaquin Building Futures Academy - Fund 09	0000	8200	\$161,337.64	\$1,152,382.83	\$1,313,720.47	\$1,263,720.47	\$50,000.00	26
420	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$1,911,224.00	\$1,911,224.00	\$1,911,224.00	\$0.00	26
421	San Joaquin Building Futures Academy - Type C - Fund 09	0240	8200	\$0.00	\$141,025.00	\$141,025.00	\$141,025.00	\$0.00	26
422	Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09	1100	3846	\$83,644.78	\$278,575.77	\$362,220.55	\$322,447.14	\$39,773.41	26
423	Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$0.00	\$106,154.67	\$106,154.67	\$106,154.67	\$0.00	26

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424	Lottery Unrestricted - San Joaquin Building Futures Academy- Fund 09	1100	8205	\$0.00	\$15,482.80	\$15,482.80	\$15,482.80	\$0.00	26
425	Education Protection Account - VAFS - Venture Academy Family of Schools - Fund 09	1400	3800	\$0.00	\$3,145,869.00	\$3,145,869.00	\$3,145,869.00	\$0.00	26
426	Education Protection Account - one.Charter - Fund 09	1400	8100	\$0.00	\$767,893.00	\$767,893.00	\$767,893.00	\$0.00	26
427	Education Protection Account - San Joaquin Building Futures Academy - Fund 09	1400	8200	\$0.00	\$166,410.00	\$166,410.00	\$166,410.00	\$0.00	26
428	ESSA - Every Student Succeeds Act - School Improvement Funds for LEA's - one.Charter Fund 09	3182	8118	\$0.00	\$2,252.83	\$2,252.83	\$2,252.83	\$0.00	26
429	Lottery Restricted - VAFS - Venture Academy Family of Schools - Fund 09	6300	3847	\$21,366.93	\$118,366.50	\$139,733.43	\$96,111.55	\$43,621.88	26
430	Lottery Restricted - one.Charter - Fund 09	6300	8106	\$0.27	\$44,123.06	\$44,123.33	\$44,123.33	\$0.00	26
431	Lottery Restricted - San Joaquin Building Futures Academy - Fund 09	6300	8206	\$0.00	\$6,574.85	\$6,574.85	\$6,574.85	\$0.00	26
432	California Partnership Academies Program - VAFS - Venture Academy Family of Schools - Fund 09	7220	3836	\$0.00	\$32,503.38	\$32,503.38	\$32,503.38	\$0.00	26
433	Classified School Employee Professional Development Block Grant - VAFS - Venture Academy Family of Schools - Fund 09	7311	3862	\$0.00	\$4,949.00	\$4,949.00	\$0.00	\$4,949.00	26
434	Classified School Employee Professional Development Block Grant - one.Charter - Fund 09	7311	8117	\$0.00	\$1,389.00	\$1,389.00	\$0.00	\$1,389.00	26

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
435	Classified School Employee Professional Development Block Grant - San Joaquin Building Futures Academy - Fund 09	7311	8214	\$0.00	\$1,171.00	\$1,171.00	\$0.00	\$1,171.00	26
436	College Readiness - VAFS Venture Academy Family of Schools - Fund 09	7338	3859	\$6,904.08	\$0.00	\$6,904.08	\$6,904.08	\$0.00	26
437	College Readiness - one.Charter - Fund 09	7338	8115	\$18,752.87	\$0.00	\$18,752.87	\$18,752.87	\$0.00	26
438	College Readiness - San Joaquin Building Futures Academy - Fund 09	7338	8213	\$45,021.84	\$0.00	\$45,021.84	\$45,021.84	\$0.00	26
439	Low Performing Block Grant - VAFS - Venture Academy Family of Schools - Fund 09	7510	3861	\$0.00	\$145,855.00	\$145,855.00	\$0.00	\$145,855.00	26
440	Low Performing Block Grant - one.Charter - Fund 09	7510	8116	\$0.00	\$7,904.00	\$7,904.00	\$6,238.64	\$1,665.36	26
441	STRS On Behalf - Fund 09	7690	0099	\$0.00	\$735,147.00	\$735,147.00	\$735,147.00	\$0.00	26
442	Every 15 Minutes - VAFS - Venture Academy Family of Schools - Fund 09	7810	3819	\$0.00	\$3,833.96	\$3,833.96	\$3,833.96	\$0.00	26
443	New Energy Academy PG&E - Pacific Gas & Electric Grant - San Joaquin - VAFS - Venture Academy Family of Schools - Fund 09	9010	3842	\$10,244.07	\$0.00	\$10,244.07	\$814.00	\$9,430.07	26
444	Venture Bus - VAFS - Venture Academy Family of Schools - Fund 09	9010	3844	\$51,772.01	\$2,248.00	\$54,020.01	\$14,019.05	\$40,000.96	26
445	MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9010	7906	\$17,530.87	\$30,033.93	\$47,564.80	\$23,063.42	\$24,501.38	26

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
<b>Total by Ending Balance Line</b>				<b>\$6,656,484.37</b>	<b>\$28,755,112.22</b>	<b>\$35,411,596.59</b>	<b>\$29,878,554.41</b>	<b>\$5,533,042.18</b>	<b>26</b>
<b>Total by Fund</b>				<b>\$6,656,484.37</b>	<b>\$28,755,112.22</b>	<b>\$35,411,596.59</b>	<b>\$29,878,554.41</b>	<b>\$5,533,042.18</b>	<b>26</b>
446	Special Education - Local Assistance Entitlements - Pass Thru - Fund 10	3310	0000	\$0.00	\$11,794,323.00	\$11,794,323.00	\$11,794,323.00	\$0.00	27
447	Special Education - Federal Preschool Grant- Pass Thru - Fund 10	3315	0000	\$0.00	\$302,886.00	\$302,886.00	\$302,886.00	\$0.00	27
448	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$32,837,346.92	\$32,837,346.92	\$32,837,346.92	\$0.00	27
449	Special Education - Personnel Development - Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
450	Special Education - Mental Health Services - Pass Thru - Fund 10	6512	0000	\$0.00	\$4,450,481.00	\$4,450,481.00	\$4,450,481.00	\$0.00	27
<b>Total by Ending Balance Line</b>				<b>\$0.00</b>	<b>\$49,409,570.92</b>	<b>\$49,409,570.92</b>	<b>\$49,409,570.92</b>	<b>\$0.00</b>	<b>27</b>
<b>Total by Fund</b>				<b>\$0.00</b>	<b>\$49,409,570.92</b>	<b>\$49,409,570.92</b>	<b>\$49,409,570.92</b>	<b>\$0.00</b>	<b>27</b>
451	One-time Discretionary - Adults in Corrections - Fund 11	0000	3024	\$0.00	\$37,711.00	\$37,711.00	\$19,825.55	\$17,885.45	28
452	Adults in Corrections - Fund 11	6015	3011	\$119,649.18	\$235,753.72	\$355,402.90	\$355,402.90	\$0.00	28

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
453	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$0.00	\$139,978.00	\$139,978.00	\$133,938.00	\$6,040.00	28
454	STRS On Behalf - Fund 11	7690	0099	\$0.00	\$20,129.00	\$20,129.00	\$20,129.00	\$0.00	28
455	GED - General Education Diploma - Adults in Corrections - Fund 11	9010	3013	\$0.00	\$12,240.00	\$12,240.00	\$12,240.00	\$0.00	28
<b>Total by Ending Balance Line</b>				\$119,649.18	\$445,811.72	\$565,460.90	\$541,535.45	\$23,925.45	28
<b>Total by Fund</b>				\$119,649.18	\$445,811.72	\$565,460.90	\$541,535.45	\$23,925.45	28
456	Child Development - CCTR - Center Child Care & Development Fund - Fund 12	5025	7740	\$0.00	\$1,700,196.00	\$1,700,196.00	\$1,700,196.00	\$0.00	29
457	QRIS Quality Rating & Improvement System - Infant Toddler - Fund 12	5035	6163	\$0.00	\$146,862.82	\$146,862.82	\$146,862.82	\$0.00	29
458	QRIS Quality Rating & Improvement System - Quality Counts California - Fund 12	5035	6165	\$0.00	\$66,079.52	\$66,079.52	\$66,079.52	\$0.00	29
459	QRIS Quality Rating & Improvement System - 17-18 Migrant Education - Fund 12	5035	6205	\$0.00	\$74,631.80	\$74,631.80	\$74,631.80	\$0.00	29
460	QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6290	\$0.00	\$16,793.13	\$16,793.13	\$16,793.13	\$0.00	29
461	CPIN - California Preschool Instructional Network - School Readiness - Fund 12	5035	7618	\$0.00	\$202,334.76	\$202,334.76	\$202,334.76	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
462	Child Development - CRET - Salary/Retention Incentive - Fund 12	5035	7742	\$0.00	\$213,233.00	\$213,233.00	\$213,233.00	\$0.00	29
463	Child Development - CLPC - Child Care Local Planning Grant - Fund 12	5055	6210	\$0.00	\$56,646.62	\$56,646.62	\$56,646.62	\$0.00	29
464	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$8,136,171.57	\$8,136,171.57	\$8,136,171.57	\$0.00	29
465	Head Start Training & Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$98,092.32	\$98,092.32	\$98,092.32	\$0.00	29
466	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$11,083,556.54	\$11,083,556.54	\$11,083,556.54	\$0.00	29
467	Head Start Training & Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$90,277.87	\$90,277.87	\$90,277.87	\$0.00	29
468	Head Start Carryover - Even Years - Fund 12	5210	6960	\$0.00	\$3,267,727.98	\$3,267,727.98	\$3,267,727.98	\$0.00	29
469	Head Start Duration Startup Even Years - Fund 12	5210	6969	\$0.00	\$2,214,763.40	\$2,214,763.40	\$2,214,763.40	\$0.00	29
470	Early Head Start Training & Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$9,851.07	\$9,851.07	\$9,851.07	\$0.00	29
471	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$965,531.61	\$965,531.61	\$965,531.61	\$0.00	29
472	Early Head Start Training & Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$18,627.12	\$18,627.12	\$18,627.12	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
473	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$1,073,075.02	\$1,073,075.02	\$1,073,075.02	\$0.00	29
474	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$32,991.00	\$32,991.00	\$32,991.00	\$0.00	29
475	Child Development - CLPC Local Plan - Fund 12	6045	6249	\$0.00	\$3,111.52	\$3,111.52	\$3,111.52	\$0.00	29
476	Child Development - CPKS - Pre-Kindergarten & Family Literacy - Fund 12	6052	7762	\$0.00	\$12,156.48	\$12,156.48	\$12,156.48	\$0.00	29
477	Child Development - CCTR - General Child Care - Fund 12	6105	7730	\$0.00	\$1,679,873.62	\$1,679,873.62	\$1,679,873.62	\$0.00	29
478	Child Development - CSPP-0528 - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$6,585,752.32	\$6,585,752.32	\$6,585,752.32	\$0.00	29
479	Child Development - CTKS - California Transitional Kindergarten Stipend - Fund 12	6126	6261	\$0.00	\$31,783.65	\$31,783.65	\$31,783.65	\$0.00	29
480	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12	6127	6204	\$0.00	\$507,848.02	\$507,848.02	\$507,848.02	\$0.00	29
481	Child Development CSPP - California State Preschool Program Quality Improvement & Rating System - Fund 12	6127	6211	\$0.00	\$491,590.73	\$491,590.73	\$491,590.73	\$0.00	29
482	Child Development - Reserves - Fund 12	6130	7800	\$394,853.62	\$841,348.69	\$1,236,202.31	\$0.00	\$1,236,202.31	29
483	STRS On Behalf - Fund 12	7690	0099	\$0.00	\$111,857.00	\$111,857.00	\$111,857.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
484	CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
485	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$115,246.77	\$115,246.77	\$115,246.77	\$0.00	29
486	ELLI - Early Language & Literacy Instruction - Fund 12	9010	6208	\$0.00	\$2,583.48	\$2,583.48	\$2,583.48	\$0.00	29
487	LPC - Local Planning Commission Training Module Project - Fund 12	9010	6214	\$0.00	\$746.93	\$746.93	\$746.93	\$0.00	29
488	Early Childhood - Fund 12	9010	6220	\$0.00	\$6,303.90	\$6,303.90	\$6,303.90	\$0.00	29
489	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$30,153.45	\$30,153.45	\$30,153.45	\$0.00	29
490	Kidsplate Children's Commission - Fund 12	9010	6226	\$106,074.53	\$14,004.66	\$120,079.19	\$0.00	\$120,079.19	29
491	Early Education Training Events - Fund 12	9010	6229	\$16,286.98	\$16,579.85	\$32,866.83	\$13,871.79	\$18,995.04	29
492	Children in Need - Fund 12	9010	6240	\$0.00	\$4,974.34	\$4,974.34	\$4,974.34	\$0.00	29
493	SJCCFC - San Joaquin County Children & Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	\$0.00	\$375,982.49	\$375,982.49	\$375,982.49	\$0.00	29
494	CPIN - California Preschool Instructional Network - Workshops - Fund 12	9010	7281	\$53,422.73	\$10,328.27	\$63,751.00	\$1,375.46	\$62,375.54	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
495	Banta Pre-School Child Care Facility - Fund 12	9010	7795	\$0.00	\$12,701.00	\$12,701.00	\$12,701.00	\$0.00	29
496	Child Care - Fund 12	9010	7799	\$68,117.95	-\$68,117.95	\$0.00	\$0.00	\$0.00	29
497	MAA - Medi-Cal Administrative Agency - Fund 12	9010	7907	\$37,192.42	-\$34,874.41	\$2,318.01	\$0.00	\$2,318.01	29
498	Child Care - Fund 12	9012	7799	\$0.00	\$112,872.52	\$112,872.52	\$91,808.82	\$21,063.70	29
499	MAA - Medi-Cal Administrative Agency - Fund 12	9012	7907	\$0.00	\$38,792.56	\$38,792.56	\$0.00	\$38,792.56	29
<b>Total by Ending Balance Line</b>				\$675,948.23	\$40,594,539.04	\$41,270,487.27	\$39,770,660.92	\$1,499,826.35	29
<b>Total by Fund</b>				\$675,948.23	\$40,594,539.04	\$41,270,487.27	\$39,770,660.92	\$1,499,826.35	29
500	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
501	Special Insurance Property & Liability - Fund 67	9010	5000	\$667,594.76	\$2,333.68	\$669,928.44	\$50,000.00	\$619,928.44	31
502	Special Insurance Fund- Fund 67	9011	5016	\$709,014.95	\$1,525,257.80	\$2,234,272.75	\$1,351,624.15	\$882,648.60	31
<b>Total by Ending Balance Line</b>				\$1,441,557.01	\$1,527,591.48	\$2,969,148.49	\$1,401,624.15	\$1,567,524.34	31

**ENDING BALANCE ANALYSIS DETAIL**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/19	Column I Ending Bal Line #
<b>Total by Fund</b>				\$1,441,557.01	\$1,527,591.48	\$2,969,148.49	\$1,401,624.15	\$1,567,524.34	31
503	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$7,464,352.04	\$540,256.99	\$8,004,609.03	\$6,392.43	\$7,998,216.60	32
<i>Total by Ending Balance Line</i>				\$7,464,352.04	\$540,256.99	\$8,004,609.03	\$6,392.43	\$7,998,216.60	32
<b>Total by Fund</b>				\$7,464,352.04	\$540,256.99	\$8,004,609.03	\$6,392.43	\$7,998,216.60	32
<b>Grand Total All Funds</b>				\$124,528,608.55	\$276,239,162.64	\$400,767,771.19	\$258,911,304.74	\$141,856,466.45	

**COURT/CAMPS ANALYSIS**  
**2018-19 UNAUDITED ACTUALS FINANCIAL REPORT - COURT/CAMPS RESOURCE 0240**

<b>REVENUES - Resource 0240</b>		<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>	<b>Column E</b>	<b>Column F</b>	<b>Column G</b>	<b>Column H</b>
		<i>Statewide Avg.</i>	<i>Type</i>	<i>SJCOE Rate</i>					
	<i>Rates per ADA</i>	\$9,430.46	"C"	\$9,712.49					<b>Revenue</b>
<b>Line #</b>	<b>Description</b>								
1	<b>Total Court/Camps ADA &amp; Revenue</b>		135.06	\$1,311,769					<b>\$1,311,769.00</b>
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$2,924.19)
4	<b>Total Estimated Revenue</b>								<b>\$1,308,844.81</b>
5	Audited Beginning Balance 7/1/18								\$0.00
6	<b>Total Resources</b>								<b>\$1,308,844.81</b>
<b>EXPENDITURES - Resource 0240</b>									
<b>Line #</b>	<b>Description</b>	<b>Mgmt Codes</b>							<b>Expenditures</b>
7	Instructional Program - Court/Camps	3010							\$882,701.21
8	Direct Charges from Community	3010							(\$222,630.04)
9	Instructional Administration	3600							\$45,393.82
10	School Administration	3610							\$242,981.23
11	Student Services Bldg.	3650							\$28,111.86
12	Human Resources Department	3920							\$2,726.30
13	Student Services	3922							\$201,269.58
14	Technology	3923							\$128,290.85
15	<b>Total Court/Camps Expenditures</b>								<b>\$1,308,844.81</b>
16	<b>Total Resources</b>								<b>\$1,308,844.81</b>
17	<b>Less Total Expenditures</b>								<b>\$1,308,844.81</b>
18	<b>Ending Balance 6/30/19</b>								<b>\$0.00</b>

**COMMUNITY SCHOOLS ANALYSIS**  
**2018-19 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 \$9,712.49	TYPE "A & B & D"	District Avg. District Transfer \$11,053.66	Revenue
1	Community Schools LCFF		1014.08	\$9,849,242			\$9,849,242.00
2	<i>Sub-Total Community Schools LCFF</i>			\$9,849,242			\$9,849,242.00
3	One Charter LCFF		196.78	\$1,911,224			\$1,911,224.00
4	Building Futures LCFF		14.52	\$141,025			\$141,025.00
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						\$1,713,293.00
10	<b>Total Community Schools LCFF</b>			<b>\$11,901,491</b>			<b>\$14,337,675.00</b>
11	<b>Community School Funding</b>						<b>\$8,711,942.00</b>
12	<b>EPA Entitlement</b>						<b>\$5,625,733.00</b>
13	Community School (A/B) & (D) LCFF Transfer from District				195.72	\$2,163,422	\$2,163,422.00
14	Transfer - One Charter LCFF						(\$1,911,224.00)
15	Transfer - BFA LCFF						(\$141,025.00)
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>\$14,224,633.00</b>
19	<b>LCFF Contribution to CTE</b>						\$653,506.11
20	CTE Revenues Calworks						\$0.00
21	Career Academy of Cosmetology (CAC)						\$129,615.35
22	CTE Culinary Arts						\$0.00
23	Discovery ChalleNGe Academy						\$9,625.00
24	Community School Miscellaneous Revenue						\$23,001.00
25	Beacon (Mental Health Dollars)						\$162,123.71
26	Contribution to Beacon (Mental Health Dollars)						\$0.00
27	Contribution to COSP Special Education						(\$185,392.14)
28	Contribution to Print Shop						(\$16,570.41)
29	Contribution to Food Service						(\$277,531.63)
30	Contribution to Federal Building						(\$223,654.19)
31	Contribution From Deferred Maint.						\$0.00
32	Contribution to McKinney Homeless						\$0.00
33	Deferred Maintenance						(\$165,373.00)
34	Prior Years Repayments						\$0.00
35	General Fund Contribution						\$0.00
36	<b>Total Revenue</b>						<b>\$14,333,982.80</b>
37	Audited Beginning Balance 7/1/18						\$4,261,662.46
38	<b>Total Resources</b>						<b>\$18,595,645.26</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	\$6,945,670.57
2	Direct Charges to Court	3020	\$222,630.04
3	Interfund Transfer to BFA	3020	\$0.00
4	Interfund Transfer to Adult in Corrections	3020	\$28,776.96
5	Instructional Program - Community Schools <i>Goal 3800</i>	3020	\$66,215.20
6	Community COSP CTE	3021	\$57,991.64
7	COSP Mental Health Services	3022	\$439,794.62
8	Summer School	3100	\$293,834.17
9	Hourly Program	3101	\$0.00
10	One.Resource	3110	\$90,090.96
11	TLC Transitional Learning Center	3180	\$0.00
12	Probation Services	3190	\$501,494.73
13	Instructional Administration	3600	\$298,430.36
14	School Administration	3610	\$2,303,574.39
15	Student Services Building	3650	\$128,065.14
16	Human Resources Department	3920	\$7,270.09
17	Student Services	3922	\$1,215,862.71
18	Technology	3923	\$263,192.17
19	CTE Administration	3926	\$354,663.95
20	Discovery Youth ChalleNGe (National Guard)	3927	\$1,614,269.88
21	CTE Revenues	4001	\$0.00
22	Career Academy of Cosmetology (CAC)	4003	\$424,753.79
23	CTE Culinary Arts	4017	\$3,703.72
24	<b>Total Community Schools Expenditures</b>		<b>\$15,260,285.09</b>
25	<b>Total Total Resources</b>		<b>\$18,595,645.26</b>
26	<b>Less Total Expenditures</b>		<b>\$15,260,285.09</b>
27	<b>Ending Balance 6/30/19</b>		<b>\$3,335,360.17</b>

**SPECIAL EDUCATION ANALYSIS  
2018-19 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 07-01-18	Column D Revenues	Column E Contributions To/From	Column F Total Resources	Column G Expenditures	Column H Unaudited Ending Balance 06-30-19
1	County Taxes - Special Education	6500	1000	\$0.00	\$3,842,707.00	\$0.00	\$3,842,707.00	\$0.00	\$3,842,707.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$748,554.00	\$0.00	\$748,554.00	\$748,554.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$61,346.74	\$0.00	\$61,346.74	\$235,269.78	(\$173,923.04)
4	District LCFE Transfer	6500	1000	\$0.00	\$5,933,199.00	\$0.00	\$5,933,199.00	\$0.00	\$5,933,199.00
5	Transfers In - Revenue from other SELPA's	6500	1000	\$0.00	\$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	\$0.00
7	Mental Health & District Rentals	6500	1000	\$0.00	\$12,019.44	\$0.00	\$12,019.44	\$0.00	\$12,019.44
8	Special Ed MOE - Districts	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	NPA Contracts	6500	1019	\$0.00	\$0.00	\$0.00	\$0.00	\$1,755,041.13	(\$1,755,041.13)
10	Special Day Class	6500	1020	\$0.00	\$0.00	\$660,649.00	\$660,649.00	\$19,127,911.67	(\$18,467,262.67)
11	NPS / EIBT Reserve	6500	1028	\$0.00	\$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	\$0.00	\$5,470,670.44	(\$5,470,670.44)
13	Pupil Services (SICOE LCFE = \$42,000)	6500	1500	\$0.00	\$42,000.00	\$0.00	\$42,000.00	\$912,063.36	(\$870,063.36)
14	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$716,447.88	(\$716,447.88)
15	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$2,260,769.62	(\$2,260,769.62)
16	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$1,624,298.32	(\$1,624,298.32)
17	Deferred Maintenance	6500	1710	\$0.00	(\$185,217.00)	\$0.00	(\$185,217.00)	\$0.00	(\$185,217.00)
18	Designated Instructional Services (WorkAbility)	6500	2050	\$0.00	\$0.00	\$0.00	\$0.00	\$221,985.16	(\$221,985.16)
19	State Local Assistance Backfill	6501	1032	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	SDC Infants	6510	1040	\$0.00	\$247,143.00	\$0.00	\$247,143.00	\$247,143.00	\$0.00
21	<b>SUBTOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$10,701,752.18</b>	<b>\$660,649.00</b>	<b>\$11,362,401.18</b>	<b>\$33,320,154.36</b>	<b>(\$21,957,753.18)</b>
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$173,923.04	\$173,923.04	\$0.00	\$173,923.04
23	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$21,530,618.31	(\$173,923.04)	\$21,356,695.27	\$0.00	\$21,356,695.27
24	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$427,134.87	\$0.00	\$427,134.87	\$0.00	\$427,134.87
25	<b>TOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$32,659,505.36</b>	<b>\$660,649.00</b>	<b>\$33,320,154.36</b>	<b>\$33,320,154.36</b>	<b>(\$0.00)</b>
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	\$260,649.00	\$568,094.00	(\$260,649.00)	\$568,094.00	\$0.00	\$568,094.00
27	Special Ed County Program Mid-Year Growth Reserve	6500	1027	\$249,002.13	\$0.00	\$0.00	\$249,002.13	\$0.00	\$249,002.13
28	Special Ed County Program NPS / EIBT Reserve	6500	1028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	\$400,000.00	\$2,400,000.00	(\$400,000.00)	\$2,400,000.00	\$0.00	\$2,400,000.00
30	Special Ed County Program Reserve	6500	1090	\$323,891.76	(\$4,152.83)	\$0.00	\$319,738.93	\$0.00	\$319,738.93
31	<b>TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602</b>			<b>\$1,233,542.89</b>	<b>\$2,963,941.17</b>	<b>(\$660,649.00)</b>	<b>\$3,536,835.06</b>	<b>\$0.00</b>	<b>\$3,536,835.06</b>
32	<b>TOTAL SP ED COUNTY PROGRAM &amp; RESERVES - AB602</b>			<b>\$1,233,542.89</b>	<b>\$35,623,446.53</b>	<b>\$0.00</b>	<b>\$36,856,989.42</b>	<b>\$33,320,154.36</b>	<b>\$3,536,835.06</b>

\$35,623,446.53

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

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

Line #	Discription	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-18	Revenues	Total Resources	Expenditures	Unaudited Ending Balance 06-30-19
1	<b>SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>							
2	Special Ed - One Time Discretionary Funds	0000	1314	\$0.00	\$107,676.00	\$107,676.00	\$5,457.03	\$102,218.97
3	Special Ed - Professional Development LCFF	0000	1401	\$50,701.74	\$0.00	\$50,701.74	\$30,456.77	\$20,244.97
4	Special Ed - Materials & Supplies LCFF	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47
5	Special Ed - Instructional Assistant Recruitment	0000	1804	\$27,140.68	\$0.00	\$27,140.68	\$2,622.01	\$24,518.67
6	Special Ed - Local Solutions Grant	0000	1805	\$0.00	\$1,480.86	\$1,480.86	\$1,480.86	\$0.00
7	Special Ed - Deferred Maintenance	0620	1711	\$3,029,151.93	\$176,110.31	\$3,205,262.24	\$811,714.90	\$2,393,547.34
8	Special Ed - Deferred Maintenance Technology	0620	1712	\$0.00	\$137,556.69	\$137,556.69	\$137,556.69	\$0.00
9	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$638,628.00	\$638,628.00	\$638,628.00	\$0.00
10	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$6,048,871.31	\$6,048,871.31	\$6,048,871.31	\$0.00
11	Special Ed - Unrestricted Lottery	1100	1025	\$104,410.25	\$52,917.98	\$157,328.23	\$30,668.29	\$126,659.94
12	Special Ed - ESSA CSI Title I	3182	1353	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$370,337.00	\$370,337.00	\$370,337.00	\$0.00
14	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$77,913.00	\$77,913.00	\$77,913.00	\$0.00
15	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
16	Special Ed - Medi-Cal Billing Option	5640	6510	\$569,191.15	\$136,012.16	\$705,203.31	\$148,971.19	\$556,232.12
17	Special Ed - Restricted Lottery	6300	1026	\$136,371.72	\$44,655.51	\$181,027.23	\$0.00	\$181,027.23
18	Special Ed - DIS Contracts	6500	1800	\$0.00	\$49,400.00	\$49,400.00	\$49,400.00	\$0.00
19	Special Ed - Mental Health Services Prop 98	6512	1322	\$0.00	\$715,861.87	\$715,861.87	\$715,861.87	\$0.00
20	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$6,395.00	\$6,395.00	\$6,395.00	\$0.00
21	Special Ed - MAA #3 - Special Ed	9010	7903	\$346,447.89	\$181,802.56	\$528,250.45	\$32,687.26	\$495,563.19
22	Special Ed - MAA #3 - Special Ed	9012	7903	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	<b>TOTAL SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$4,287,949.83</b>	<b>\$8,837,176.25</b>	<b>\$13,125,126.08</b>	<b>\$9,200,579.18</b>	<b>\$3,924,546.90</b>

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2018-19 UNAUDITED ACTUALS FINANCIAL REPORT**

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

Line #	Discription	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-18	Revenues	Total Resources	Expenditures	Unaudited Ending Balance 06-30-19
24	<b>SELPA RESTRICTED BUDGETS</b>							
25	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
26	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$807,824.00	\$807,824.00	\$807,824.00	\$0.00
27	SELPA - Mental Health Part B IDEA ADA Allocation Carryover	3327	2325	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,441.00	\$3,441.00	\$3,441.00	\$0.00
29	SELPA - ADR Grant Alt. Dispute Resolution Expansion	3395	2219	\$0.00	\$15,094.72	\$15,094.72	\$15,094.72	\$0.00
30	SELPA - ADR Grant Alt. Dispute Resolution	3395	2220	\$0.00	\$4,929.22	\$4,929.22	\$4,929.22	\$0.00
31	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$32,859.96	\$156,728.00	\$189,587.96	\$153,053.46	\$36,534.50
32	SELPA - Out of Home Care	6500	2030	\$5,276,449.31	(\$496,237.00)	\$4,780,212.31	\$364,253.74	\$4,415,958.57
33	SELPA - Regionalized Services	6500	2060	\$635,299.36	\$446,112.00	\$1,081,411.36	\$300,469.42	\$780,941.94
34	SELPA - Program Specialist	6500	2070	\$501,914.02	\$669,167.00	\$1,171,081.02	\$587,820.20	\$583,260.82
35	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
36	SELPA - Psych Services - Contracted	6500	2500	\$13,299.08	\$318,302.00	\$331,601.08	\$295,586.49	\$36,014.59
37	SELPA - Mental Health Services Prop 98	6512	2322	\$794,184.57	\$680,559.13	\$1,474,743.70	\$841,256.49	\$633,487.21
38	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
39	SELPA - Inservice Administration Budget	9010	2160	\$45,094.08	\$32,715.50	\$77,809.58	\$24,734.56	\$53,075.02
40	SELPA - CAPTAIN	9010	2161	\$8,435.04	\$2,087.61	\$10,522.65	\$10,522.65	\$0.00
41	SELPA - 504 Trainings	9010	2162	\$11,157.21	\$0.00	\$11,157.21	\$0.00	\$11,157.21
42	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$38,074.35	\$20,838.75	\$58,913.10	\$22,634.04	\$36,279.06
43	SELPA - LSH Winter Symposium	9010	2170	\$73,670.52	\$17,073.03	\$90,743.55	\$11,259.62	\$79,483.93
44	SELPA - Autism Forum	9010	2175	\$7,239.70	\$3,630.90	\$10,870.60	\$5,518.43	\$5,352.17
45	SELPA - Schoolwide Positive Behavior Supports	9010	2188	\$6,553.26	(\$6,553.26)	\$0.00	\$0.00	\$0.00
46	SELPA - Workability Region IV	9010	2202	\$1,380.93	\$0.00	\$1,380.93	\$479.26	\$901.67
47	SELPA - MAA #8 - SELPA 10%	9010	7908	\$60,599.50	\$20,200.30	\$80,799.80	\$0.00	\$80,799.80
48	SELPA - MAA #8 - SELPA 10%	9012	7908	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49	<b>TOTAL SELPA RESTRICTED BUDGETS</b>			<b>\$7,506,210.89</b>	<b>\$3,022,356.90</b>	<b>\$10,528,567.79</b>	<b>\$3,775,321.30</b>	<b>\$6,753,246.49</b>
50	<b>TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$11,794,160.72</b>	<b>\$11,859,533.15</b>	<b>\$23,653,693.87</b>	<b>\$12,975,900.48</b>	<b>\$10,677,793.39</b>
51	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$13,027,703.61</b>	<b>\$47,482,979.68</b>	<b>\$60,510,683.29</b>	<b>\$46,296,054.84</b>	<b>\$14,214,628.45</b>
52	<b>INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>							
53	SJCOE COSP ~ Mental Health Services	6512	3209	\$100,152.36	\$33,439.04	\$133,591.40	\$0.00	\$133,591.40
54	SJCOE Venture Academy ~ Mental Health Services	6512	3214	\$8,024.07	\$51,102.57	\$59,126.64	\$32,923.67	\$26,202.97
55	<b>TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>			<b>\$108,176.43</b>	<b>\$84,541.61</b>	<b>\$192,718.04</b>	<b>\$32,923.67</b>	<b>\$159,794.37</b>
56	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS &amp; INTERNAL MENTAL HEALTH</b>			<b>\$13,135,880.04</b>	<b>\$47,567,521.29</b>	<b>\$60,703,401.33</b>	<b>\$46,328,978.51</b>	<b>\$14,374,422.82</b>

**SPECIAL EDUCATION ANALYSIS PASS THRU  
2018-19 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.

Line #	Discription	Column A Resource Codes	Column B Mgmt Codes	Column C Audited Actuals Beginning Balance 07-01-18	Column D Revenues	Column E Total Resources	Column F Expenditures	Column G Unaudited Ending Balance 06-30-19
	<b>SPECIAL EDUCATION PASS THRU - FUND 10</b>							
1	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2	3310	0000	\$0.00	\$1,480,036.00	\$1,480,036.00	\$1,480,036.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$10,314,287.00	\$10,314,287.00	\$10,314,287.00	\$0.00
3	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$302,886.00	\$302,886.00	\$302,886.00	\$0.00
4	Preschool Local Entitlements (SJCOE/Districts)	3320	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	AB602 District Revenue	6500	1000	\$0.00	\$9,850,646.69	\$9,850,646.69	\$9,850,646.69	\$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	\$21,957,753.18	\$21,957,753.18	\$21,957,753.18	\$0.00
8	Special Ed County Program Reserve	6500	1000	\$0.00	(\$427,134.87)	(\$427,134.87)	(\$427,134.87)	\$0.00
9	Special Ed County Program Charter Decline Adjustment Reserve	6500	1000	\$0.00	\$568,094.00	\$568,094.00	\$568,094.00	\$0.00
10	Prior Year AB602 District Revenue	6500	1000	\$0.00	\$887,987.92	\$887,987.92	\$887,987.92	\$0.00
11	Special Ed County Program Mid-Year Growth Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	Special Ed County Program NPS / EIBT Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Personnel Development (SJCOE/Districts)	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00
14	State Local Assistance Backfill	6501	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Mental Health Services (SJCOE/Districts)	6512	0000	\$0.00	\$4,450,481.00	\$4,450,481.00	\$4,450,481.00	\$0.00
16	State Preschool One-Time (SJCOE/Districts)	6513	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	<b>TOTAL SPECIAL EDUCATION PASS THRU - FUND 10</b>			<b>\$0.00</b>	<b>\$49,409,570.92</b>	<b>\$49,409,570.92</b>	<b>\$49,409,570.92</b>	<b>\$0.00</b>

# San Joaquin County SELPA

2018-19

## AB602 SELPA Funding Documents

Annual Accrual AB602 Aug 2019

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# San Joaquin County SELPA

2018-19

Annual Accrual AB602 Aug 2019

Assumptions

## Revenue

2018-19 COLA ~ 2.71% COLA

2018-19 Updated Projected ADA ~ SELPA ADA

2018-19 Updated AB602 Calculations

2018-19 District LCFF Transfer based on LCFF per ADA methodology

2018-19 Special Education Taxes based on CY

## SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal Approved ~ with 10% reduction

Salaries ~ Step & Column Increase; Salary Settlement for 18-19 ~ 2% on-schedule and 2% off-schedule

Indirect cost rate ~ 9.87%

## Other

Additional Charter Decline Adjustment funds from CAVA's notification to leave the SELPA in 18-19 will be reserved for future years

**SJCOE SELPA Comparison of Funding Models**

Col A	Col B	Col C	Col D	Col E	
		2018-19	2018-19	Differences	
Line #	Description	Annual Accrual AB602 Aug 2019	Estimated Actuals AB602	Col C - D	Differences explanations
1.	<b>SELPA Revenue Estimates</b>				
2.	Prior Yr Base Entitlement	\$ 35,649,822	\$ 35,649,780	\$ 42	
3.	Base Proration Factor	0.9767891750	0.97	0.008105	Updated factor to 18-19 P-2 cert
4.	Less Current Yr Special Ed Taxes	\$ (3,842,707)	\$ (3,742,290)	\$ (100,417)	
5.	<b>Rate Per ADA Base Prorated</b>	<b>\$ 30,979,653</b>	<b>\$ 30,791,103</b>	<b>\$ 188,550</b>	
6.	COLA Prorated	\$ 994,240	\$ 994,238	\$ 2	
7.	Growth Funding (Decline Adjustment)	\$ -	\$ -	\$ -	
8.	<b>Sub-Total State Aid</b>	<b>\$ 31,973,893</b>	<b>\$ 31,785,341</b>	<b>\$ 188,552</b>	
9.	<b>Total SELPA Revenues Estimated</b>	<b>\$ 35,816,600</b>	<b>\$ 35,527,631</b>	<b>\$ 288,969</b>	
10.	<b>Special Ed County Program Budget</b>				
11.	Total Special Ed County Program Revenues	\$ 10,701,752	\$ 10,573,150	\$ 128,602	Increase in taxes & food service \$
12.	Total Special Ed County Program Expenditures	\$ (33,320,154)	\$ (33,225,446)	\$ (94,708)	S & B from the fall out of vacancies and changes in contracts
13.	<b>Net Special Ed County Program - Unfunded Costs</b>	<b>\$ (22,618,402)</b>	<b>\$ (22,652,296)</b>	<b>\$ 33,894</b>	
14.	<b>SELPA Funding Factor Determination</b>				
15.	<b>Total Estimated SELPA State Aid Revenues</b>	<b>\$ 31,973,893</b>	<b>\$ 31,785,341</b>	<b>\$ 188,552</b>	
16.	Less RS/PS			\$ -	
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
18.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 31,949,359</b>	<b>\$ 31,760,807</b>	<b>\$ 188,552</b>	
19.	Total Unfunded Special Ed County Program Costs	\$ (22,191,267)	\$ (22,646,258)	\$ 454,991	change due to details above
20.	Charter Decline Adjustment Reserve	\$ (568,094)	\$ (564,756)	\$ (3,338)	
21.	Use of Charter Decline Adjustment Reserve	\$ 260,649	\$ 260,649	\$ -	
22.	Use of OOHC Contribution Reserve	\$ 400,000	\$ 400,000	\$ -	
23.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
24.	Replenish Special Ed County Program Reserves to 1% Level	\$ -	\$ -	\$ -	
25.	<b>SELPA State Aid Revenues Available-Districts</b>	<b>\$ 9,850,647</b>	<b>\$ 9,210,442</b>	<b>\$ 640,205</b>	
26.	<b>SELPA Proration Factor</b>	<b>0.3083206361</b>	<b>0.2899939539</b>	<b>0.0183267</b>	
27.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>				
		2018-19	2018-19	Differences	
		Total SELPA Revenues	Total SELPA Revenues	Col C - D	
28.	<b>LEA Funding</b>				
29.	Banta	\$ 118,889	\$ 111,162	\$ 7,727	
30.	Escalon	\$ 407,886	\$ 381,378	\$ 26,508	
31.	Jefferson	\$ 327,419	\$ 306,140	\$ 21,279	
32.	Lammersville	\$ 682,725	\$ 638,355	\$ 44,370	
33.	Lincoln	\$ 1,298,131	\$ 1,213,766	\$ 84,365	
34.	Linden	\$ 312,181	\$ 291,878	\$ 20,303	
35.	Manteca	\$ 3,264,950	\$ 3,052,762	\$ 212,188	
36.	New Jerusalem	\$ 138,136	\$ 129,158	\$ 8,978	
37.	Ripon	\$ 445,555	\$ 416,598	\$ 28,957	
38.	Tracy	\$ 2,238,114	\$ 2,092,661	\$ 145,453	
39.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 616,661	\$ 576,584	\$ 40,077	
40.	<b>Subtotal LEA Funding</b>	<b>\$ 9,850,647</b>	<b>\$ 9,210,442</b>	<b>\$ 640,205</b>	If expenditure fall out materializes in 18-19 as in prior years, the amount to Districts will increase.
41.	SJCOE - Special Ed County Program	\$ 22,618,402	\$ 22,652,296	\$ (33,894)	
42.	Special Ed County Program Reserve	\$ (427,135)	\$ (6,038)	\$ (421,097)	removal of RS/PS from base
43.	RS/PS			\$ -	
44.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
45.	Charter Decline Adjustment Reserve	\$ 568,094	\$ 564,756	\$ 3,338	
46.	Use of Charter Decline Adjustment Reserve	\$ (260,649)	\$ (260,649)	\$ -	
47.	Use of OOHC Contribution Reserve	\$ (400,000)	\$ (400,000)	\$ -	
48.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
49.	Replenish Special Ed County Program Reserves to 1% Level	\$ -	\$ -	\$ -	
50.	SJCOE Special Ed Taxes	\$ 3,842,707	\$ 3,742,290	\$ 100,417	
51.	<b>Total SELPA Revenues</b>	<b>\$ 35,816,600</b>	<b>\$ 35,527,631</b>	<b>\$ 288,969</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.

2018-19 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 AB602	May Budget AB602	1st Interim AB602	2nd Interim AB602	Estimated Actuals AB602	Annual Accrual AB602 Aug 2019	Col H - G
1	County Taxes - Special Education	\$ 3,490,999	\$ 3,533,026	\$ 3,659,109	\$ 3,659,109	\$ 3,742,290	\$ 3,842,707.00	\$ 100,417
2	Federal Local Assistance Grant	\$ 690,810	\$ 734,443	\$ 734,443	\$ 734,443	\$ 735,612	\$ 748,554.00	\$ 12,942
3	District's LCFF Transfer	\$ 4,755,785	\$ 5,027,959	\$ 5,485,870	\$ 5,487,248	\$ 5,933,203	\$ 5,933,199.00	\$ (4)
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	\$ 10,727	\$ 12,019	\$ 12,019	\$ 12,019	\$ 12,019	\$ 12,019.44	\$ 0
6	Food Service	\$ 46,100	\$ 46,100	\$ 46,100	\$ 46,100	\$ 46,100	\$ 61,346.74	\$ 15,247
7	SDC Infant (Form I-50 Funding)	\$ 240,514	\$ 240,555	\$ 247,074	\$ 247,074	\$ 247,143	\$ 247,143.00	\$ -
8	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,217.00)	\$ -
9	Special Ed MOE - Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	<b>Total Estimated Special Ed County Program Revenues</b>	<b>\$ 9,091,718</b>	<b>\$ 9,450,885</b>	<b>\$ 10,041,398</b>	<b>\$ 10,042,776</b>	<b>\$ 10,573,150</b>	<b>\$ 10,701,752.18</b>	<b>\$ 128,602</b>
11	Teachers Salaries ~ 11xx	\$ 8,469,959	\$ 8,506,898	\$ 8,049,462	\$ 7,898,460	\$ 7,638,064	\$ 7,714,250.41	\$ 76,186
12	Certificated Pupil Support Salaries ~ 12xx	\$ 965,208	\$ 898,266	\$ 892,369	\$ 903,913	\$ 903,225	\$ 902,730.30	\$ (495)
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,304,454	\$ 1,250,423	\$ 1,267,827	\$ 1,245,651	\$ 1,184,516	\$ 1,174,676.78	\$ (9,839)
14	Instructional Aides Salaries ~ 21xx	\$ 7,910,002	\$ 7,918,714	\$ 7,693,056	\$ 7,473,885	\$ 7,013,467	\$ 6,869,004.01	\$ (144,463)
15	Classified Support Salaries - M/O ~ 22xx	\$ 223,587	\$ 223,673	\$ 225,323	\$ 225,364	\$ 219,797	\$ 220,434.41	\$ 637
16	Supv & Admin Salaries ~ 23xx	\$ 27,525	\$ 27,535	\$ 27,535	\$ 27,535	\$ 27,535	\$ 27,535.11	\$ 0
17	Clerical & Office Salaries ~ 24xx	\$ 545,243	\$ 542,161	\$ 546,632	\$ 535,187	\$ 524,619	\$ 524,644.31	\$ 25
18	Other Classified Salaries - LVN's ~ 29xx	\$ 2,301,083	\$ 2,278,369	\$ 2,189,208	\$ 2,144,912	\$ 1,980,892	\$ 1,978,754.70	\$ (2,137)
19	Employee Benefits ~ 3xxx	\$ 7,949,740	\$ 7,906,732	\$ 7,538,120	\$ 7,270,181	\$ 6,917,418	\$ 6,874,948.00	\$ (42,470)
20	Materials & Supplies ~ 4xxx	\$ 468,217	\$ 468,903	\$ 459,527	\$ 465,469	\$ 442,986	\$ 396,614.79	\$ (46,371)
21	Travel & Conference ~52xx	\$ 195,839	\$ 195,839	\$ 201,772	\$ 201,383	\$ 201,573	\$ 233,316.60	\$ 31,744
22	Dues & Memberships ~ 53xx	\$ 7,822	\$ 11,451	\$ 11,966	\$ 12,366	\$ 7,356	\$ 7,419.29	\$ 63
23	Insurance ~ 54xx	\$ 121,200	\$ 125,965	\$ 125,965	\$ 131,970	\$ 131,970	\$ 132,425.61	\$ 456
24	Operations & Housekeeping Services ~ 55xx	\$ 215,728	\$ 215,728	\$ 228,728	\$ 228,728	\$ 203,512	\$ 176,734.43	\$ (26,778)
25	Rentals, Leases & Repair ~ 56xx	\$ 961,139	\$ 978,533	\$ 978,533	\$ 1,013,086	\$ 962,820	\$ 939,046.04	\$ (23,774)
26	Direct Costs for Inter-Program Services ~ 57xx	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 22,000	\$ 31,887.85	\$ 9,888
27	Other Services & Operating Expenses ~ 58xx	\$ 739,595	\$ 723,131	\$ 787,884	\$ 808,744	\$ 463,612	\$ 447,738.38	\$ (15,874)
28	Sub agreements for Services ~ 51xx	\$ 2,058,500	\$ 2,058,500	\$ 2,058,500	\$ 2,058,500	\$ 1,298,429	\$ 1,755,041.13	\$ 456,612
29	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -	\$ (160,000)
30	Communications ~ 59xx	\$ 95,387	\$ 95,387	\$ 95,387	\$ 95,387	\$ 67,036	\$ 67,524.19	\$ 488
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	\$ 3,216,803	\$ 3,193,798	\$ 3,089,849	\$ 3,027,062	\$ 2,843,823	\$ 2,834,632.94	\$ (9,190)
37	Debt Service ~ 74xx	\$ 10,796	\$ 10,796	\$ 10,796	\$ 10,796	\$ 10,796	\$ 10,795.08	\$ (1)
38	<b>Total Estimated Special Ed County Program Expenditures</b>	<b>\$ 38,037,827</b>	<b>\$ 37,880,802</b>	<b>\$ 36,728,439</b>	<b>\$ 36,028,579</b>	<b>\$ 33,225,446</b>	<b>\$ 33,320,154.36</b>	<b>\$ 94,708</b>
39	<b>Total Estimated Unfunded Special Ed County Program Costs</b>	<b>\$ 28,946,109</b>	<b>\$ 28,429,917</b>	<b>\$ 26,687,041</b>	<b>\$ 25,985,803</b>	<b>\$ 22,652,296</b>	<b>\$ 22,618,402.18</b>	<b>\$ (33,894)</b>
40	<b>Funding Factor</b>	<b>0.0941624682</b>	<b>0.1165396823</b>	<b>0.1676684189</b>	<b>0.1896101047</b>	<b>0.2899939539</b>	<b>0.3083206361</b>	<b>0.0183267</b>

# 2018-19 SELPA Funding Factor

<u>SELPA Revenues</u>		
1.	Prior Year Entitlements	\$ 35,649,822.00
2.	Times Proration Factor	<u>0.9767891750</u>
3.	Prorated Current Year Base Entitlement	\$ 34,822,360.00
4.	Less CY Estimated Special Education Property Taxes	\$ (3,842,707.00)
5.	Adjusted Current Year Base Entitlement	\$ 30,979,653.00
6.	CY Estimated COLA	\$ 994,240.00
7.	CY Estimated Growth Funding (Decline Adjustment)	\$ -
8.	<b>Total CY Estimated State Aid SELPA Revenues</b>	<b>\$ 31,973,893.00</b>

9.	State Funding Exhibit (SJCOE)	\$ 31,973,893.00
10.	Difference	\$ -

<u>Funding Factor</u>		Special Ed County Program Reserves	Mid-Year Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
11.	<b>Total Estimated SELPA Revenues</b>	<b>\$ 31,973,893.00</b>			
12.	Reserves Beginning Balance	\$ 323,891.76	\$ 249,002.13	\$ 400,000.00	\$ 260,649.00
13.	Less Staff Development Grant (Old Res. 6535)	(24,534.00)			
14.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 31,949,359.00</b>			
15.	Total Unfunded Special Ed County Program Costs	\$ (22,191,267.31)	\$ (427,134.87)		\$ (22,618,402.18)
16.	Charter Decline Adjustment Reserve	\$ (568,094.00)			\$ 568,094.00
17.	Use of Charter Decline Adjustment Reserve	\$ 260,649.00			\$ (260,649.00)
18.	Replenish of OOHC Contribution Reserve (from funding sources outside AB602)			\$ 2,400,000.00	
19.	Use of OOHC Contribution Reserve	\$ 400,000.00		\$ (400,000.00)	
20.	Replenish Mid Year Class Reserve	\$ -	\$ -		
21.	PY Adjustments	\$ 422,982.04			
22.	Replenish Special Ed County Program Reserves to 1% Level	\$ -	\$ -		
23.	<b>Balance of SELPA Revenues Available for Distribution to Districts</b>	<b>\$ 9,850,646.69</b>	<b>\$ 319,738.93</b>	<b>\$ 249,002.13</b>	<b>\$ 2,400,000.00</b>
24.	<b>SELPA Funding Factor</b>	<b><u>0.3083206361</u></b>			

Check	\$ 31,973,893.00	\$ 319,738.93	1%	\$ 249,002.13	\$ 2,400,000.00	\$ 568,094.00
	\$ -	\$ -		\$ -	\$ -	\$ -

**2018-19 State Aid Entitlements by District**

<u>Col A</u> Line #	<u>Col B</u> District	<u>Col C</u> 2018-19  FUNDED SELPA ADA	<u>Col D</u> 2018-19  Entitlements after Proration	<u>Col E</u> 2018-19  Adjusted Entitlement 0.3083206361
		69,823.19	\$ 31,949,359 \$ 461,43348	\$ 9,850,647 \$ 144,84496
1.	Banta	820.80	\$ 378,745	\$ 118,889.00
2.	Escalon	2,816.02	\$ 1,299,406	\$ 407,886.00
3.	Jefferson	2,260.48	\$ 1,043,061	\$ 327,419.00
4.	Lammersville	4,713.49	\$ 2,174,962	\$ 682,725.00
5.	Lincoln	8,962.21	\$ 4,135,464	\$ 1,298,131.00
6.	Linden	2,155.28	\$ 994,518	\$ 312,181.00
7.	Manteca	22,541.00	\$ 10,401,172	\$ 3,264,950.00
8.	New Jerusalem	953.68	\$ 440,060	\$ 138,136.00
9.	Ripon	3,076.08	\$ 1,419,406	\$ 445,555.00
10.	Tracy	15,451.79	\$ 7,129,973	\$ 2,238,114.00
11.	SJCOE-Other Programs (COSP/Venture/RITA #2)	4,257.38	\$ 1,964,498	\$ 616,660.69
12.	<b>Sub-Total LEAs</b>	<b>68,008.21</b>	<b>\$ 31,381,265</b>	<b>\$ 9,850,646.69</b>
13.	SJCOE-Special Ed County Program	583.83		\$ 22,618,402.18
14.	Special Ed County Program Reserve			\$ (427,134.87)
15.	Staff Development Grant (Old Res. 6535)		\$ 24,534	\$ 24,534.00
16.	Charter Decline Adjustment Reserve	1,231.15	\$ 568,094	\$ 568,094.00
17.	Use of Charter Decline Adjustment Reserve			\$ (260,649.00)
18.	Use of OOHC Contribution Reserve			\$ (400,000.00)
19.	Replenish Mid Year Class Reserve			\$ -
20.	Replenish Special Ed County Program Reserves to 1% Level			\$ -
21.	<b>Totals</b>	<b>69,823.19</b>	<b>\$ 31,973,893</b>	<b>\$ 31,973,893.00</b>
22.	State Funding Exhibit	69,823.19	\$31,973,893	\$ 31,973,893.00
23.	Difference	-	\$0	\$0.00

*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.*

<b>SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS</b>			
<b>SELPA: San Joaquin COE</b>	<b>2018-19 Annual Accrual AB602 Aug 2019</b>	<b>2018-19 Estimated Actuals AB602</b>	<b>Difference</b>
<b>SECTION 1 - Base - E.C. 56836.10</b>	<b>2.71%</b>	<b>2.71%</b>	
<b>A. Prior Year (PY) Entitlements</b>			
1. Base (From PY SELPA Exhibit, Line B-9)	\$ 34,927,048	\$ 34,927,049	\$ (1)
2. COLA (From PY SELPA Exhibit, Line C-3)	\$ 572,124	\$ 572,124	\$ -
3. Growth or Declining ADA Adjustment (From PY SELPA Exhibit, Line D-6)	\$ 150,650	\$ 150,607	\$ 43
4. Total (Lines A1 to A3)	\$ 35,649,822	\$ 35,649,780	\$ 42
B. PY Funded ADA - E.C. 56836.10 (b) (2) (From PY SELPA Exhibit, Line A-4)	69,823.19	69,823.11	\$ 0
C. Base Rate (line A4 divided by Line B)	\$ 510.5728053960	\$ 510.5727888660	\$ 0.0000165300
D. Base Entitlement (Line B multiplied by Line C)	\$ 35,649,822	\$ 35,649,780	\$ 42
E. Base Proration Factor	0.9767891750	0.9686846121	0.0081046
F. Prorated Base Entitlement (Line D times Line E)	\$ 34,822,360	\$ 34,533,393	\$ 288,967
G. Deductions, E.C. 56836.08 ( c )			
1. Local Special Education Property Taxes - E.C. 2572	\$ 3,842,707	\$ 3,742,290	\$ 100,417
2. Applicable Excess ERAF			
3. Total Deductions (lines G1 through G2)	\$ 3,842,707	\$ 3,742,290	\$ 100,417
H. Adjusted Base Entitlement (Line F minus Line G3)	\$ 30,979,653	\$ 30,791,103	\$ 188,550
<b>SECTION 2 - COLA - E.C. 56836.08 (g)</b>			
A. COLA Base Rate (PY STR * COLA %)	\$ 14.2393890679	\$ 14.2393890679	\$ -
B. COLA Base Entitlement (Line A times PY ADA)	\$ 994,240	\$ 994,238	\$ 2
C. COLA Proration Factor	1.0000000000	1.0000000000	-
D. COLA Entitlement Allocation			
1. COLA Entitlement for RS/PS			\$ -
2. COLA Entitlement for ADA			\$ -
E. COLA Entitlement	\$ 994,240	\$ 994,238	\$ 2
<b>SECTION 3 - Growth - E.C. 56836.15</b>			
<b>A. Growth ADA</b>			
1. ADA	69,199.70	69,423.32	(223.62)
2. PY ADA	69,823.19	69,823.11	0.08
3. Prior PY ADA	68,849.25	68,849.25	-
4. PY Funded ADA (Greater of Lines A2 and A3)	69,823.19	69,823.11	0.08
5. Funded ADA (Greater of Lines A1 and A2)	69,823.19	69,823.11	0.08
6. Growth ADA (Line A5 minus Line A4, if Line A5 is greater that Line A4)	-	-	-
B. STR (PY STR + COLA \$ from Sec 2 Line A)	\$ 539.6781000593	\$ 539.6781000593	\$ -
C. Growth Base Entitlement (Line A6 times Line B)	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -

<b>SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS</b>			
SELPA: San Joaquin COE	2018-19	2018-19	Difference
	Annual Accrual AB602 Aug 2019	Estimated Actuals AB602	
<b>SECTION 4 - Program Specialist/Regionalized Services E.C. 56836.24 &amp; 56836.31</b>			
A. PY SWA PS/RS Rate	15.5514603392	15.55146034	0
B. CY SWA PS/RS Rate (PY SWA times COLA)	15.9729049140	15.97290491	0
C. PS/RS Entitlement (CY SWA PS/RS Rate x PY FUNDED ADA)	\$ 1,115,279	1115278	\$ 1
D. PS/RS Proration Factor	1.0000000000	1.0000000000	-
E. PS/RS Apportionment	\$ 1,115,279	1115278	\$ 1
<b>SECTION 5 - Low Incidence Materials, Services and CTE - E.C. 56836.22</b>			
A. Low Incidence Disabilities PY December Pupil Count	350.00	350.00	-
B. Low Incidence Rate (SSC rates or CDE exhibit rates)	\$ 447.7932995426	\$ 447.7932995426	\$ -
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)	\$ 156,728	\$ 156,728	\$ -
<b>SECTION 6 - OUT OF HOME CARE - E.C. 56836.165</b>			
A. Out of Home Care Entitlement	\$ 1,824,067	\$ 1,822,367	\$ 1,700
<b>SECTION 7 - 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 8 - Apportionment Summary</b>			
A. Base (Section 1, Line H)	\$ 30,979,653	\$ 30,791,103	\$ 188,550
B. COLA (Section 2, Line E)	\$ 994,240	\$ 994,238	\$ 2
C. Growth or Declining ADA Adjustment (Section 3, Line G)	\$ -	\$ -	\$ -
D. Subtotal (Lines A through C)	\$ 31,973,893	\$ 31,785,341	\$ 188,552
E. Program Specialist/Regionalized Services (Section 4, Line F)	\$ 1,115,279	\$ 1,115,278	\$ 1
F. Low Incidence Materials and Equipment (Section 5, Line F)	\$ 156,728	\$ 156,728	\$ -
G. Out Of Home Care (Section 6, Line A)	\$ 1,824,067	\$ 1,822,367	\$ 1,700
H. NPS ECP (Section 7, Line C, Annual Only)	\$ -	\$ -	\$ -
I. Total CY State Apportionment (Lines D through G)	\$ 35,069,967	\$ 34,879,714	\$ 190,253
J. Add back in Property Taxes and Federal Aid (Section 1, Line G3)	\$ 3,842,707	\$ 3,742,290	\$ 100,417
K. SELPA Total AB602 Funding (Line H plus Line I)	\$ 38,912,674	\$ 38,622,004	\$ 290,670
<b>Grand Total Apportionment</b>	<b>\$ 38,912,674</b>	<b>\$ 38,622,004</b>	<b>\$ 290,670</b>
<b>SJCOE AB602 Funding Formula State Aid Available Revenues</b>			
1. AB602 Funding Formula	\$ 35,069,967	\$ 34,879,714	\$ 190,253
2. Less Program Specialist/Regionalized Services	\$ (1,115,279)	\$ (1,115,278)	\$ (1)
3. Less Low Incidence Entitlement	\$ (156,728)	\$ (156,728)	\$ -
4. Less Out Of Home Care	\$ (1,824,067)	\$ (1,822,367)	\$ (1,700)
5. Less NPS ECP	\$ -	\$ -	\$ -
6. <b>Total SJCOE SELPA AB602 State Funding</b>	<b>\$ 31,973,893</b>	<b>\$ 31,785,341</b>	<b>\$ 188,552</b>
<b>State Infant Funding</b>	<b>\$ 247,143</b>	<b>\$ 247,143</b>	<b>\$ -</b>
<b>Grand State Total with Infant</b>	<b>\$ 39,159,817</b>	<b>\$ 38,869,147</b>	<b>\$ 290,670</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)			\$ -
Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -

# SELPA ADA Information

	Jul 2014	Jun 2015	Jun 2016	Jun 2017	Jun 2018	Jun 2019	Jun 2019	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	R3 Cert ADA Certified	R1 CERT Jun 2019 ADA Certified	Annual Accrual AB602 Aug 2019 ADA Estimated					
Banta	307.53	309.11	305.37	324.94	338.78	346.70	350.83	315.09
River Island CH #1			381.07	437.46	528.66			
Next Generation CH					309.33	395.57	469.97	521.20
Escalon	2,732.70	2,679.75	2,612.11	2,592.48	2,538.79	2,497.21	2,486.06	2,569.96
District Charters		36.41	102.62	149.81	208.51	283.23	329.96	319.88
Jefferson	2,452.33	2,411.44	2,357.72	2,344.89	2,284.61	2,250.15	2,260.48	2,265.82
Lammersville	2,113.78	2,306.24	2,622.50	3,374.94	3,926.33	4,403.34	4,713.49	5,176.03
Lincoln	8,541.03	8,681.52	8,821.15	8,851.57	8,737.30	8,693.50	8,609.71	8,468.71
John McCandless CH					180.32	310.88	352.50	399.06
Linden	2,239.19	2,229.80	2,219.89	2,190.41	2,137.57	2,119.33	2,155.28	2,227.99
Manteca	22,227.76	22,107.12	21,958.98	21,965.80	22,029.47	22,176.21	22,417.59	22,315.84
District Charters		19.11	39.87	69.57	162.69	127.14	123.41	114.62
New Jerusalem	26.01	15.67	21.19	21.63	25.94	25.08	21.52	20.41
Delta Charter	562.77	678.08	749.58	478.90	477.92			
NJ Charter	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	1,231.15	
VISTA		2.46						
Humphrey's ABLE		147.30	189.74	236.19	379.52	648.01	727.21	762.90
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	204.95	261.24
Ripon	2,980.70	2,887.13	2,888.97	2,890.67	2,974.99	3,063.67	3,076.08	3,164.82
Tracy Unified	15,443.38	15,421.51	15,379.66	15,044.00	14,758.10	14,419.04	14,216.98	13,974.33
District Charters	1,207.96	1,212.58	1,258.32	1,135.76	1,198.32	1,233.27	1,234.81	1,280.01
SJCOE-Special Ed County Program	518.57	522.87	500.65	501.77	506.33	559.77	583.83	623.81
SJCOE Other Programs - COSP/CHs	1,291.28	1,400.67	1,550.73	1,494.89	1,491.40	1,568.34	1,770.89	1,855.33
SJCOE Other Programs - RITA #2 CH						586.81	661.79	777.72
SJCOE Other Programs - Venture	1,256.11	1,375.59	1,669.10	1,634.44	1,686.49	1,763.40	1,824.70	1,784.93
<b>Totals</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>69,823.19</b>	<b>69,199.70</b>
SELPA ADA Growth/Decline	631.90	2,121.55	1,474.70	693.58	728.74	(695.47)	973.94	(623.49)
Growth/Decline %	0.99%	3.29%	2.21%	1.02%	1.06%	-1.00%	1.41%	-0.89%

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received  
*\* For 18-19 Est Actuals, District/Charter ADA from the 18-19 Est Actuals LCFE calcs were used.*

# 2018-19 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 AB602 Aug 2019
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 7,714,250.41
R2	County Taxes - Special Education	\$ 3,842,707.00	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 902,730.30
R3	Federal Local Assistance Grant	\$ 748,554.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,174,676.78
R4	District's LCFF Transfer	\$ 5,933,199.00	E4	Instructional Aides Salaries ~ 21xx	\$ 6,869,004.01
R5	Pupil Services	\$ 42,000.00	E5	Classified Support Salaries - M/O ~ 22xx	\$ 220,434.41
R6	Mental Health & District Rentals	\$ 12,019.44	E6	Supv & Admin Salaries ~ 23xx	\$ 27,535.11
R7	Food Service	\$ 61,346.74	E7	Clerical & Office Salaries ~ 24xx	\$ 524,644.31
R8	SDC Infant (Form I-50 Funding)	\$ 247,143.00	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 1,978,754.70
R9	Transfers Out	\$ (185,217.00)	E9	Employee Benefits ~ 3xxx	\$ 6,874,948.00
R10	Special Ed MOE - Districts	\$ -	E10	Materials & Supplies ~ 4xxx	\$ 396,614.79
R11			E11	Mileage, Travel & Conference ~52xx	\$ 233,316.60
R12			E12	Dues & Memberships ~ 53xx	\$ 7,419.29
R13			E13	Insurance ~ 54xx	\$ 132,425.61
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 176,734.43
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 939,046.04
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 31,887.85
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 447,738.38
R18			E18	Sub-agreements for Services ~ 51xx	\$ 1,755,041.13
R19			E19	EIBT Contracts ~ 51xx	\$ -
R20			E20	Communications ~ 59xx	\$ 67,524.19
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	\$ 2,834,632.94
R27			E27	Debt Service ~ 74xx	\$ 10,795.08
R28	<b>Total Estimated Program Revenues</b>	<b>\$ 10,701,752.18</b>	E28	<b>Total Estimated Expenditures</b>	<b>\$ 33,320,154.36</b>
<b>Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures</b>					<b>\$ (22,618,402.18)</b>

Description	Annual Accrual AB602 Aug 2019
<b>Total Estimated Revenues</b>	<b>\$ 10,701,752.18</b>
<b>Less Total Estimated Expenditures</b>	<b>\$ (33,320,154.36)</b>
<b>Estimated Unfunded Cost - County Special Education Program</b>	<b>\$ (22,618,402.18)</b>
<b>Revenues Added to Cover County Program Unfunded Costs:</b>	
Revenue from Special Ed County Program Reserves	\$ 427,134.87
SELPA Revenues to Fund Special Ed County Program	\$ 22,191,267.31
<b>Total Revenues to Cover Special Ed County Program</b>	<b>\$ 22,618,402.18</b>

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col J	Col K	Col L	Col M	Col N	Col O	Col P	Col Q
Line #	Description	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Beginning Balance - July 1	\$ 284,001.16	\$ 287,255.05	\$ 293,577.55	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25	\$ 323,891.76
2.	1997-98 Maximization	\$ 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)							
8.	2009-10 Funding Adjustments	\$ 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			
14.	2015-16 Funding Adjustments						\$ 2,834.16		
15.	2016-17 Funding Adjustments							\$ 519.17	
16.	2017-18 Funding Adjustments								\$ 422,982.04
16.	<b>Subtotal Special Ed County Program Reserve</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>	<b>\$ 746,873.80</b>
17.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>								
18.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ (314,439.76)	\$ (393,473.51)	\$ (370,875.21)	\$ (498,028.55)	\$ (10,776.58)	\$ (6,142.77)	\$ -	\$ (427,134.87)
19.	Replenish Special Ed County Program Reserve				\$ -	\$ -	\$ -	\$ 7,044.34	\$ -
20.	<b>Special Ed County Program Reserve Ending Balance - June 30</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>	<b>\$ 319,738.93</b>
21.	Amount Available in Excess of Established Reserve Amount	\$ (314,440)	\$ 393,474	\$ 370,875	\$ 498,029	\$ 10,777	\$ 6,143	\$ -	\$ 427,135
22.	Estimated State Aid - Special Education	\$ 28,725,505	\$ 29,357,755	\$ 31,404,383	\$ 31,843,133	\$ 31,963,686	\$ 31,632,825	\$ 32,389,176	\$ 31,973,893
23.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
24.	Reserve for mid-year growth classes Beg Bal	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000.00	\$ 249,002.13
25.	Use of Mid Year Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26.	Transfer from NPS/EIBT Reserve							\$ 69,002.13	\$ -
27.	Replenish Mid Year Class Reserve	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28.	<b>Reserve for mid-year growth classes End Bal</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>				
29.	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	
30.	Establish NPS/EIBT Reserve	\$ 1,300,000							
31.	Transfer to Mid Year Reserve							\$ (69,002.13)	
32.	Use of NPS/EIBT Reserve	\$ -	\$ (251,045)	\$ (118,698.56)	\$ (2,502.40)	\$ -	\$ -	\$ (858,751.91)	
33.	<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>	<b>\$ -</b>
34.	Reserve for OOHC Contribution Reserve Beg Bal					\$ -	\$ 1,200,000.00	\$ 800,000.00	\$ 400,000.00
35.	Establish /Replenish OOHC Contribution Reserve					\$ 1,200,000.00	\$ -	\$ -	\$ 2,400,000.00
36.	Use of OOHC Contribution Reserve					\$ -	\$ (400,000.00)	\$ (400,000.00)	\$ (400,000.00)
37.	<b>Reserve for OOHC Contribution Reserve End Bal</b>					<b>\$ 1,200,000.00</b>	<b>\$ 800,000.00</b>	<b>\$ 400,000.00</b>	<b>\$ 2,400,000.00</b>
<b>Reserve for the OOHC Contribution of \$1.2M ~ Distribute \$400K equally over 2016-17, 2017-18 and 2018-19</b>									
38.	Reserve for Charter Decline Adjustment Beg Bal						\$ -	\$ 521,299.00	\$ 260,649.00
39.	Establish or Additional Charter Decline Adjustment Reserve						\$ 781,949.00	\$ -	\$ 568,094.00
40.	Use of Charter Decline Adjustment Reserve						\$ (260,650.00)	\$ (260,650.00)	\$ (260,649.00)
41.	<b>Reserve for Charter Decline Adjustment End Bal</b>						<b>\$ 521,299.00</b>	<b>\$ 260,649.00</b>	<b>\$ 568,094.00</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 2017-2018	Column E 2018-2019	Column F 2019-2020	Column G 2020-2021	Column H 2021-2022
Line #	Summary Description		TCSJ-Audited Actuals	TCSJ Unaudited Actuals	TCSJ Budget	TCSJ Projected Budget	TCSJ Projected Budget
1	Beginning Balance July 1st		\$ 5,006,345.55	\$ 4,942,983.55	\$ 4,992,270.90	\$ 4,951,013.90	\$ 4,242,334.17
2	Total Revenue		\$ 6,527,045.81	\$ 7,570,090.33	\$ 8,628,959.00	\$ 8,097,524.00	\$ 8,017,524.00
3	TCSJ Expenses		\$ 6,590,407.81	\$ 7,520,802.98	\$ 8,670,216.00	\$ 8,806,203.73	\$ 8,704,225.73
4	Surplus/Deficit		\$ (63,362.00)	\$ 49,287.35	\$ (41,257.00)	\$ (708,679.73)	\$ (686,701.73)
5	Ending Balance		\$ 4,942,983.55	\$ 4,992,270.90	\$ 4,951,013.90	\$ 4,242,334.17	\$ 3,555,632.44
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		\$ 2,856,869.55	\$ 2,906,156.90	\$ 2,864,899.90	\$ 2,156,220.17	\$ 1,469,518.44
8	Total Ending Balance with Teach Out Reserve June 30th		\$ 4,942,983.55	\$ 4,992,270.90	\$ 4,951,013.90	\$ 4,242,334.17	\$ 3,555,632.44
<b>Detail Object Codes</b>							
9	Beginning Balance		\$ 5,006,345.55	\$ 4,942,983.55	\$ 4,992,270.90	\$ 4,951,013.90	\$ 4,242,334.17
10							
11	8590	State Revenue				\$ -	\$ -
12	8980	SICOE Contribution	\$ 646,713.42	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
13	8689	Tuition	\$ 5,681,055.89	\$ 5,756,637.45	\$ 6,242,986.00	\$ 6,430,276.00	\$ 6,430,276.00
14	8660	Interest	\$ 69,859.00	\$ 89,231.00	\$ 87,248.00	\$ 87,248.00	\$ 87,248.00
15	various	UOP PRIME	\$ 49,417.50	\$ -	\$ -	\$ -	\$ -
16	various	Classified School Employee Grant-5994	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -
17	various	CREEC Teacher Prep-5993	\$ -	\$ 52,963.88	\$ 61,875.00	\$ -	\$ -
18	various	CalEd -5992	\$ -	\$ 91,258.00	\$ 88,877.00	\$ -	\$ -
19	various	Teacher Residency Capacity Grant-5990	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
20	various	Teacher Residency Grant-5991	\$ -	\$ -	\$ 517,973.00	\$ -	\$ -
21	Total Revenue		\$ 6,527,045.81	\$ 7,570,090.33	\$ 8,628,959.00	\$ 8,097,524.00	\$ 8,017,524.00
22	1101/1105	Teacher/Extra/Subs	\$ 876,950.00	\$ 960,627.57	\$ 890,500.00	\$ 960,638.57	\$ 970,244.57
23	1300	Cert Perm	\$ 1,179,487.02	\$ 1,338,710.91	\$ 1,688,770.00	\$ 1,803,318.91	\$ 1,770,482.91
24	1311	Cert Temp	\$ 318,352.52	\$ 307,518.75	\$ 310,000.00	\$ 313,699.75	\$ 316,836.75
25	Total 1xxx		\$ 2,374,789.54	\$ 2,606,857.23	\$ 2,889,270.00	\$ 3,077,657.23	\$ 3,057,564.23
26	2206	Class Supp/OT	\$ 578.18	\$ 427.44	\$ -	\$ -	\$ -
27	2300	Class Supv Perm	\$ 31,083.18	\$ 56,144.90	\$ 66,382.00	\$ 70,483.90	\$ 69,185.90
28	2316	Class Supv OT	\$ -	\$ 508.95	\$ -	\$ -	\$ -
29	2400	Class Perm	\$ 497,807.25	\$ 561,912.44	\$ 654,524.00	\$ 696,104.44	\$ 683,341.44
30	2405/2406	Class Temp/OT	\$ 93,302.56	\$ 58,525.65	\$ 35,000.00	\$ 50,500.00	\$ 51,005.00
31	2900	Other Class Perm	\$ 54,752.39	\$ 65,141.16	\$ 68,889.00	\$ 74,224.16	\$ 72,857.16
32	2906	Other Class OT/Temp	\$ 1,221,182.29	\$ 1,478,282.20	\$ 1,471,425.00	\$ 1,383,700.00	\$ 1,397,537.00
33	Total 2xxx		\$ 1,898,705.85	\$ 2,220,920.74	\$ 2,296,220.00	\$ 2,275,012.50	\$ 2,273,926.50
34	3000	Benefits	\$ 827,729.03	\$ 988,301.99	\$ 1,222,953.00	\$ 1,306,192.00	\$ 1,286,694.00
35	Total 3xxx		\$ 827,729.03	\$ 988,301.99	\$ 1,222,953.00	\$ 1,306,192.00	\$ 1,286,694.00
36	4200	Books	\$ 1,527.85	\$ 6,420.59	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
37	4310	Materials	\$ 122,271.61	\$ 131,832.72	\$ 146,060.00	\$ 145,405.00	\$ 145,000.00
38	4400	Non Cap Equip	\$ 90,945.42	\$ 33,279.31	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
39	Total 4xxx		\$ 214,744.88	\$ 171,532.62	\$ 192,560.00	\$ 191,905.00	\$ 191,500.00
40	5200	Travel & Conference	\$ 160,475.33	\$ 178,294.34	\$ 189,752.00	\$ 189,752.00	\$ 189,752.00
41	5300	Dues & Membership	\$ 31,554.00	\$ 27,624.00	\$ 35,000.00	\$ 31,265.00	\$ 31,265.00
42	5400	Insurance/Property & Liability	\$ 5,447.95	\$ 6,901.28	\$ 6,635.00	\$ 6,635.00	\$ 6,635.00
43	5600**	Rent/Bldgs. & Repairs	\$ 184,429.77	\$ 206,179.75	\$ 214,342.00	\$ 303,763.00	\$ 309,838.00
44	5710	Direct Cost for Interfund Serv.	\$ -	\$ 83,480.30	\$ 106,104.00	\$ 110,348.00	\$ 112,555.00
45	5800	Contract Services	\$ 298,125.01	\$ 343,326.71	\$ 742,855.00	\$ 504,201.00	\$ 444,201.00
46	5900	Postage/Cell/Internet	\$ 7,744.43	\$ 12,351.10	\$ 16,923.00	\$ 16,923.00	\$ 16,923.00
47	Total 5xxx		\$ 687,776.49	\$ 858,157.48	\$ 1,311,611.00	\$ 1,162,887.00	\$ 1,111,169.00
48	7310	Indirect	\$ 586,662.02	\$ 675,010.92	\$ 757,602.00	\$ 792,550.00	\$ 783,372.00
49	Total 7xxx		\$ 586,662.02	\$ 675,010.92	\$ 757,602.00	\$ 792,550.00	\$ 783,372.00
50	Total Expenses		\$ 6,590,407.81	\$ 7,520,802.98	\$ 8,670,216.00	\$ 8,806,203.73	\$ 8,704,225.73
51	Total Surplus/Deficit		\$ (63,362.00)	\$ 49,287.35	\$ (41,257.00)	\$ (708,679.73)	\$ (686,701.73)
52	Ending Balance		\$ 4,942,983.55	\$ 4,992,270.90	\$ 4,951,013.90	\$ 4,242,334.17	\$ 3,555,632.44
53	Teach Out Plan Reserve		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
54	100 Day Reserve		\$ 2,525,060.00	\$ 2,881,534.00	\$ 3,321,922.00	\$ 3,374,024.00	\$ 3,334,952.00
55	2% Economic Uncertainty Reserve		\$ 131,809.00	\$ 150,417.00	\$ 173,405.00	\$ 176,124.00	\$ 174,086.00
56	Amount Above (Below) Target		\$ 200,000.55	\$ (125,794.10)	\$ (630,427.10)	\$ (1,393,927.83)	\$ (2,039,519.56)
57	Total Ending Balance with Teach Out Reserve June 30th		\$ 4,942,983.55	\$ 4,992,270.90	\$ 4,951,013.90	\$ 4,242,334.17	\$ 3,555,632.44

\*\*Rental charge reduced in 19-20 and subsequent years due to budget constraints.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 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)	S	
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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
SIAA	Summary of Interfund Activities - Actuals		G

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	34,136,445.89	3,842,707.00	37,979,152.89	35,027,293.00	3,742,290.00	38,769,583.00	2.1%
2) Federal Revenue		8100-8299	0.00	8,749,379.21	8,749,379.21	0.00	9,116,544.00	9,116,544.00	4.2%
3) Other State Revenue		8300-8599	14,637,860.23	15,574,822.49	30,212,682.72	5,062,291.00	14,102,267.00	19,164,558.00	-36.6%
4) Other Local Revenue		8600-8799	26,501,990.76	48,493,568.54	74,995,559.30	27,155,344.00	55,415,655.00	82,570,999.00	10.1%
5) TOTAL, REVENUES			75,276,296.88	76,660,477.24	151,936,774.12	67,244,928.00	82,376,756.00	149,621,684.00	-1.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	8,267,524.71	16,900,840.72	25,168,365.43	9,052,387.00	18,950,450.00	28,002,837.00	11.3%
2) Classified Salaries		2000-2999	15,139,419.79	21,739,301.57	36,878,721.36	17,652,510.00	24,667,337.00	42,319,847.00	14.8%
3) Employee Benefits		3000-3999	8,689,654.79	15,025,487.14	23,715,141.93	11,073,442.00	18,430,305.00	29,503,747.00	24.4%
4) Books and Supplies		4000-4999	1,911,547.32	2,194,472.80	4,106,020.12	1,988,976.00	2,163,358.00	4,152,334.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	23,103,338.71	16,954,703.60	40,058,042.31	18,691,818.00	19,156,958.00	37,848,776.00	-5.5%
6) Capital Outlay		6000-6999	6,322,864.53	339,220.34	6,662,084.87	25,212,482.00	104,827.00	25,317,309.00	280.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,531,429.22	172,809.13	1,704,238.35	515,770.00	104,699.00	620,469.00	-63.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,757,232.54)	6,102,910.67	(654,321.87)	(8,252,518.00)	6,970,535.00	(1,281,983.00)	95.9%
9) TOTAL, EXPENDITURES			58,208,546.53	79,429,745.97	137,638,292.50	75,934,867.00	90,548,469.00	166,483,336.00	21.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,067,750.35	(2,769,268.73)	14,298,481.62	(8,689,939.00)	(8,171,713.00)	(16,861,652.00)	-217.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	72,792.86	191,881.10	264,673.96	466,915.00	162,000.00	628,915.00	137.6%
2) Other Sources/Uses									
a) Sources		8930-8979	29,506.15	0.00	29,506.15	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	(4,451,557.32)	4,451,557.32	0.00	(6,544,711.00)	6,544,711.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,494,844.03)	4,259,676.22	2,764,832.19	(7,011,626.00)	6,382,711.00	(628,915.00)	-122.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,572,906.32	1,490,407.49	17,063,313.81	(15,701,565.00)	(1,789,002.00)	(17,490,567.00)	-202.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	80,833,698.95	27,336,918.77	108,170,617.72	96,406,605.27	28,827,326.26	125,233,931.53	15.8%
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)									
			80,833,698.95	27,336,918.77	108,170,617.72	96,406,605.27	28,827,326.26	125,233,931.53	15.8%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			80,833,698.95	27,336,918.77	108,170,617.72	96,406,605.27	28,827,326.26	125,233,931.53	15.8%
2) Ending Balance, June 30 (E + F1e)									
			96,406,605.27	28,827,326.26	125,233,931.53	80,705,040.27	27,038,324.26	107,743,364.53	-14.0%
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	28,827,326.26	28,827,326.26	0.00	27,038,324.26	27,038,324.26	-6.2%
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	81,171,708.11	0.00	81,171,708.11	59,844,792.38	0.00	59,844,792.38	-26.3%
QZABs									
	0000	9780	943,206.45		943,206.45				
Court/Community Schools									
	0000	9780	3,335,360.17		3,335,360.17				
Buildings									
	0000	9780	28,393,372.61		28,393,372.61				
CEDR & Ed-Join									
	0000	9780	3,694,762.91		3,694,762.91				
Apprenticeship									
	0000	9780	2,380,527.66		2,380,527.66				
Deferred Maintenance									
	0000	9780	12,305,327.82		12,305,327.82				
Education Services									
	0000	9780	1,742,532.67		1,742,532.67				
Mandated Costs									
	0000	9780	3,609,009.54		3,609,009.54				
Misc Ending Balance & Reserves									
	0000	9780	24,767,608.28		24,767,608.28				
QZAB									
	0000	9780				1,358,815.00		1,358,815.00	
Court/Community Schools									
	0000	9780				529,959.00		529,959.00	
Buildings									
	0000	9780				4,846,341.00		4,846,341.00	
CEDR & Ed-Join									
	0000	9780				3,304,538.00		3,304,538.00	
Apprenticeship									
	0000	9780				2,222,736.00		2,222,736.00	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Deferred Maintenance	0000	9780				9,439,217.00		9,439,217.00	
Education Services	0000	9780				436,956.00		436,956.00	
Mandate Costs	0000	9780				3,868,618.00		3,868,618.00	
Misc. Ending Balance & Reserves	0000	9780				33,038,611.00		33,038,611.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,632,641.38	0.00	3,632,641.38	3,342,246.00	0.00	3,342,246.00	-8.0%
Unassigned/Unappropriated Amount		9790	11,599,430.78	0.00	11,599,430.78	17,515,176.89	0.00	17,515,176.89	51.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	100,882,091.57	22,695,563.09	123,577,654.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	251,922.43	55,904.90	307,827.33				
c) in Revolving Cash Account		9130	2,825.00	0.00	2,825.00				
d) with Fiscal Agent/Trustee		9135	912,571.53	0.00	912,571.53				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,575,575.69	9,554,221.15	11,129,796.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,557,781.52	2,596,212.00	5,153,993.52				
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			106,182,767.74	34,901,901.14	141,084,668.88				
<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	5,563,173.03	4,845,100.64	10,408,273.67				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,644,704.60	743,034.39	4,387,738.99				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	568,284.84	486,439.85	1,054,724.69				
6) TOTAL, LIABILITIES			9,776,162.47	6,074,574.88	15,850,737.35				
<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	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			96,406,605.27	28,827,326.26	125,233,931.53				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	19,876,891.00	0.00	19,876,891.00	21,187,680.00	0.00	21,187,680.00	6.6%
Education Protection Account State Aid - Current Year		8012	5,635,711.00	0.00	5,635,711.00	5,207,366.00	0.00	5,207,366.00	-7.6%
State Aid - Prior Years		8019	(8.00)	0.00	(8.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	88,842.04	0.00	88,842.04	88,842.00	0.00	88,842.00	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	15.32	0.00	15.32	15.00	0.00	15.00	-2.1%
County & District Taxes Secured Roll Taxes		8041	10,136,501.59	0.00	10,136,501.59	9,992,275.00	0.00	9,992,275.00	-1.4%
Unsecured Roll Taxes		8042	520,059.45	0.00	520,059.45	528,559.00	0.00	528,559.00	1.6%
Prior Years' Taxes		8043	12,497.22	0.00	12,497.22	10,989.00	0.00	10,989.00	-12.1%
Supplemental Taxes		8044	357,650.00	0.00	357,650.00	298,717.00	0.00	298,717.00	-16.5%
Education Revenue Augmentation Fund (ERAF)		8045	2,861,408.13	0.00	2,861,408.13	2,684,791.00	0.00	2,684,791.00	-6.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	541,834.14	0.00	541,834.14	535,214.00	0.00	535,214.00	-1.2%
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>40,031,401.89</b>	<b>0.00</b>	<b>40,031,401.89</b>	<b>40,534,448.00</b>	<b>0.00</b>	<b>40,534,448.00</b>	<b>1.3%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	3,583,462.00		3,583,462.00	3,442,501.00		3,442,501.00	-3.9%
All Other LCFF Transfers - Current Year	All Other	8091	(5,635,711.00)	0.00	(5,635,711.00)	(5,207,366.00)	0.00	(5,207,366.00)	-7.6%
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	(3,842,707.00)	3,842,707.00	0.00	(3,742,290.00)	3,742,290.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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>			34,136,445.89	3,842,707.00	37,979,152.89	35,027,293.00	3,742,290.00	38,769,583.00	2.1%
<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	1,419,626.00	1,419,626.00	0.00	1,400,282.00	1,400,282.00	-1.4%
Special Education Discretionary Grants		8182	0.00	1,025,424.94	1,025,424.94	0.00	1,017,047.00	1,017,047.00	-0.8%
Child Nutrition Programs		8220	0.00	240,453.81	240,453.81	0.00	251,415.00	251,415.00	4.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		991,684.56	991,684.56		939,712.00	939,712.00	-5.2%
Title I, Part D, Local Delinquent Programs	3025	8290		654,091.73	654,091.73		712,728.00	712,728.00	9.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		85,861.81	85,861.81		65,411.00	65,411.00	-23.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		67,319.08	67,319.08		85,693.00	85,693.00	27.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		3,818,363.52	3,818,363.52		4,401,360.00	4,401,360.00	15.3%
Career and Technical Education	3500-3599	8290		22,713.00	22,713.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	423,840.76	423,840.76	0.00	242,896.00	242,896.00	-42.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>8,749,379.21</b>	<b>8,749,379.21</b>	<b>0.00</b>	<b>9,116,544.00</b>	<b>9,116,544.00</b>	<b>4.2%</b>
<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		3,096,074.00	3,096,074.00		3,124,503.00	3,124,503.00	0.9%
Prior Years	6500	8319		8,461.00	8,461.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	13,577,730.00	247,143.00	13,824,873.00	4,414,409.00	247,143.00	4,661,552.00	-66.3%
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	18,620.04	18,620.04	0.00	24,798.00	24,798.00	33.2%
Mandated Costs Reimbursements		8550	631,952.00	0.00	631,952.00	259,608.00	0.00	259,608.00	-58.9%
Lottery - Unrestricted and Instructional Materials		8560	376,597.72	159,045.98	535,643.70	335,770.00	117,852.00	453,622.00	-15.3%
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		1,982,397.49	1,982,397.49		1,976,221.00	1,976,221.00	-0.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		435,698.83	435,698.83		503,422.00	503,422.00	15.5%
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		536,535.19	536,535.19		118,314.00	118,314.00	-77.9%
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%
All Other State Revenue	All Other	8590	51,580.51	9,090,846.96	9,142,427.47	52,504.00	7,990,014.00	8,042,518.00	-12.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,637,860.23</b>	<b>15,574,822.49</b>	<b>30,212,682.72</b>	<b>5,062,291.00</b>	<b>14,102,267.00</b>	<b>19,164,558.00</b>	<b>-36.6%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<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	233,262.00	233,262.00	0.00	175,142.00	175,142.00	-24.9%
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	6,650.00	0.00	6,650.00	10,900.00	0.00	10,900.00	63.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	40,677.36	40,677.36	0.00	24,500.00	24,500.00	-39.8%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,386,614.95	0.00	2,386,614.95	2,385,817.00	0.00	2,385,817.00	0.0%
Interest		8660	3,541,398.12	89,231.00	3,630,629.12	2,199,923.00	87,248.00	2,287,171.00	-37.0%
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	3,851,556.67	74,100.00	3,925,656.67	3,867,235.00	836,531.00	4,703,766.00	19.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,503,477.71	18,879,161.18	27,382,638.89	9,912,622.00	18,228,676.00	28,141,298.00	2.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	8,212,293.31	6,004,434.00	14,216,727.31	8,778,847.00	6,211,297.00	14,990,144.00	5.4%
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		23,172,703.00	23,172,703.00		29,852,261.00	29,852,261.00	28.8%
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>26,501,990.76</b>	<b>48,493,568.54</b>	<b>74,995,559.30</b>	<b>27,155,344.00</b>	<b>55,415,655.00</b>	<b>82,570,999.00</b>	<b>10.1%</b>
<b>TOTAL, REVENUES</b>			<b>75,276,296.88</b>	<b>76,660,477.24</b>	<b>151,936,774.12</b>	<b>67,244,928.00</b>	<b>82,376,756.00</b>	<b>149,621,684.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	5,124,011.82	10,295,303.43	15,419,315.25	5,618,995.00	11,505,191.00	17,124,186.00	11.1%
Certificated Pupil Support Salaries		1200	0.00	1,351,572.44	1,351,572.44	0.00	1,455,552.00	1,455,552.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,140,231.64	5,253,964.85	8,394,196.49	3,428,392.00	5,989,707.00	9,418,099.00	12.2%
Other Certificated Salaries		1900	3,281.25	0.00	3,281.25	5,000.00	0.00	5,000.00	52.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,267,524.71</b>	<b>16,900,840.72</b>	<b>25,168,365.43</b>	<b>9,052,387.00</b>	<b>18,950,450.00</b>	<b>28,002,837.00</b>	<b>11.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	0.00	7,198,228.08	7,198,228.08	2,400.00	8,855,879.00	8,858,279.00	23.1%
Classified Support Salaries		2200	1,522,553.57	690,082.97	2,212,636.54	1,536,631.00	763,787.00	2,300,418.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	5,536,882.23	2,029,116.36	7,565,998.59	6,470,665.00	2,646,950.00	9,117,615.00	20.5%
Clerical, Technical and Office Salaries		2400	7,244,411.99	4,672,430.63	11,916,842.62	8,626,660.00	4,816,930.00	13,443,590.00	12.8%
Other Classified Salaries		2900	835,572.00	7,149,443.53	7,985,015.53	1,016,154.00	7,583,791.00	8,599,945.00	7.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,139,419.79</b>	<b>21,739,301.57</b>	<b>36,878,721.36</b>	<b>17,652,510.00</b>	<b>24,667,337.00</b>	<b>42,319,847.00</b>	<b>14.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,280,343.48	3,965,859.53	5,246,203.01	1,698,112.00	4,684,823.00	6,382,935.00	21.7%
PERS		3201-3202	2,354,959.87	3,424,738.47	5,779,698.34	3,253,063.00	4,609,502.00	7,862,565.00	36.0%
OASDI/Medicare/Alternative		3301-3302	1,151,663.91	1,802,568.74	2,954,232.65	1,381,890.00	2,057,858.00	3,439,748.00	16.4%
Health and Welfare Benefits		3401-3402	2,919,168.85	4,396,859.90	7,316,028.75	3,636,577.00	5,449,615.00	9,086,192.00	24.2%
Unemployment Insurance		3501-3502	52,593.69	19,230.09	71,823.78	59,177.00	21,725.00	80,902.00	12.6%
Workers' Compensation		3601-3602	443,361.29	731,364.38	1,174,725.67	505,823.00	825,588.00	1,331,411.00	13.3%
OPEB, Allocated		3701-3702	122,354.42	196,264.28	318,618.70	132,020.00	218,172.00	350,192.00	9.9%
OPEB, Active Employees		3751-3752	328,563.80	488,601.75	817,165.55	370,315.00	563,022.00	933,337.00	14.2%
Other Employee Benefits		3901-3902	36,645.48	0.00	36,645.48	36,465.00	0.00	36,465.00	-0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,689,654.79</b>	<b>15,025,487.14</b>	<b>23,715,141.93</b>	<b>11,073,442.00</b>	<b>18,430,305.00</b>	<b>29,503,747.00</b>	<b>24.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	311,690.08	311,690.08	250.00	80,916.00	81,166.00	-74.0%
Books and Other Reference Materials		4200	36,850.73	33,098.00	69,948.73	53,338.00	59,521.00	112,859.00	61.3%
Materials and Supplies		4300	1,132,038.34	1,368,455.93	2,500,494.27	1,438,427.00	1,707,947.00	3,146,374.00	25.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	742,658.25	450,398.67	1,193,056.92	496,961.00	276,974.00	773,935.00	-35.1%
Food		4700	0.00	30,830.12	30,830.12	0.00	38,000.00	38,000.00	23.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,911,547.32</b>	<b>2,194,472.80</b>	<b>4,106,020.12</b>	<b>1,988,976.00</b>	<b>2,163,358.00</b>	<b>4,152,334.00</b>	<b>1.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	5,872,904.34	5,360,887.33	11,233,791.67	6,288,170.00	7,051,367.00	13,339,537.00	18.7%
Travel and Conferences		5200	525,094.35	1,020,931.82	1,546,026.17	638,765.00	969,284.00	1,608,049.00	4.0%
Dues and Memberships		5300	100,707.78	68,092.15	168,799.93	102,907.00	90,755.00	193,662.00	14.7%
Insurance		5400 - 5450	217,960.78	164,824.48	382,785.26	284,363.00	158,167.00	442,530.00	15.6%
Operations and Housekeeping Services		5500	730,810.20	280,898.54	1,011,708.74	911,736.00	367,259.00	1,278,995.00	26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,653,380.21	2,309,684.35	5,963,064.56	4,201,301.00	2,401,024.00	6,602,325.00	10.7%
Transfers of Direct Costs		5710	(3,670,838.17)	3,670,838.17	0.00	(3,046,307.00)	3,046,307.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,828.00	0.00	6,828.00	12,000.00	0.00	12,000.00	75.7%
Professional/Consulting Services and Operating Expenditures		5800	15,418,138.93	3,888,228.62	19,306,367.55	8,455,190.00	4,809,717.00	13,264,907.00	-31.3%
Communications		5900	248,352.29	190,318.14	438,670.43	843,693.00	263,078.00	1,106,771.00	152.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>23,103,338.71</b>	<b>16,954,703.60</b>	<b>40,058,042.31</b>	<b>18,691,818.00</b>	<b>19,156,958.00</b>	<b>37,848,776.00</b>	<b>-5.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	3,955.00	0.00	3,955.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	81,335.71	84,239.00	165,574.71	271,423.00	30,705.00	302,128.00	82.5%
Buildings and Improvements of Buildings		6200	5,212,076.04	117,820.71	5,329,896.75	24,457,896.00	0.00	24,457,896.00	358.9%
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	782,207.97	137,160.63	919,368.60	381,663.00	74,122.00	455,785.00	-50.4%
Equipment Replacement		6500	243,289.81	0.00	243,289.81	101,500.00	0.00	101,500.00	-58.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,322,864.53</b>	<b>339,220.34</b>	<b>6,662,084.87</b>	<b>25,212,482.00</b>	<b>104,827.00</b>	<b>25,317,309.00</b>	<b>280.0%</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	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	100,089.67	100,089.67	0.00	36,102.00	36,102.00	-63.9%
Debt Service									
Debt Service - Interest		7438	106,367.28	8,460.18	114,827.46	94,743.00	7,986.00	102,729.00	-10.5%
Other Debt Service - Principal		7439	1,425,061.94	64,259.28	1,489,321.22	421,027.00	60,611.00	481,638.00	-67.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,531,429.22	172,809.13	1,704,238.35	515,770.00	104,699.00	620,469.00	-63.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,102,910.67)	6,102,910.67	0.00	(6,970,535.00)	6,970,535.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(654,321.87)	0.00	(654,321.87)	(1,281,983.00)	0.00	(1,281,983.00)	95.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,757,232.54)	6,102,910.67	(654,321.87)	(8,252,518.00)	6,970,535.00	(1,281,983.00)	95.9%
TOTAL, EXPENDITURES			58,208,546.53	79,429,745.97	137,638,292.50	75,934,867.00	90,548,469.00	166,483,336.00	21.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<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	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	6,304.90	0.00	6,304.90	234,153.00	0.00	234,153.00	3613.8%
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	66,487.96	191,881.10	258,369.06	232,762.00	162,000.00	394,762.00	52.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			72,792.86	191,881.10	264,673.96	466,915.00	162,000.00	628,915.00	137.6%
<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 Disposal of Capital Assets		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	29,506.15	0.00	29,506.15	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			29,506.15	0.00	29,506.15	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	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(5,655,382.32)	5,655,382.32	0.00	(6,751,076.00)	6,751,076.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,203,825.00	(1,203,825.00)	0.00	206,365.00	(206,365.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,451,557.32)	4,451,557.32	0.00	(6,544,711.00)	6,544,711.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,494,844.03)	4,259,676.22	2,764,832.19	(7,011,626.00)	6,382,711.00	(628,915.00)	-122.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	34,136,445.89	3,842,707.00	37,979,152.89	35,027,293.00	3,742,290.00	38,769,583.00	2.1%
2) Federal Revenue		8100-8299	0.00	8,749,379.21	8,749,379.21	0.00	9,116,544.00	9,116,544.00	4.2%
3) Other State Revenue		8300-8599	14,637,860.23	15,574,822.49	30,212,682.72	5,062,291.00	14,102,267.00	19,164,558.00	-36.6%
4) Other Local Revenue		8600-8799	26,501,990.76	48,493,568.54	74,995,559.30	27,155,344.00	55,415,655.00	82,570,999.00	10.1%
5) TOTAL, REVENUES			75,276,296.88	76,660,477.24	151,936,774.12	67,244,928.00	82,376,756.00	149,621,684.00	-1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		21,757,767.34	28,991,485.38	50,749,252.72	14,633,756.00	35,968,791.00	50,602,547.00	-0.3%
2) Instruction - Related Services	2000-2999		9,282,706.84	23,243,927.29	32,526,634.13	11,161,805.00	25,200,804.00	36,362,609.00	11.8%
3) Pupil Services	3000-3999		8,436,613.77	8,028,061.82	16,464,675.59	9,231,574.00	9,304,133.00	18,535,707.00	12.6%
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	43,595.70	43,595.70	0.00	48,640.00	48,640.00	11.6%
6) Enterprise	6000-6999		2,375,255.94	8,130,253.37	10,505,509.31	2,545,832.00	8,402,116.00	10,947,948.00	4.2%
7) General Administration	7000-7999		6,575,110.68	7,030,293.45	13,605,404.13	9,193,905.00	7,337,445.00	16,531,350.00	21.5%
8) Plant Services	8000-8999		8,249,662.74	3,789,319.83	12,038,982.57	28,652,225.00	4,181,841.00	32,834,066.00	172.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,531,429.22	172,809.13	1,704,238.35	515,770.00	104,699.00	620,469.00	-63.6%
10) TOTAL, EXPENDITURES			58,208,546.53	79,429,745.97	137,638,292.50	75,934,867.00	90,548,469.00	166,483,336.00	21.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			17,067,750.35	(2,769,268.73)	14,298,481.62	(8,689,939.00)	(8,171,713.00)	(16,861,652.00)	-217.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	72,792.86	191,881.10	264,673.96	466,915.00	162,000.00	628,915.00	137.6%
2) Other Sources/Uses									
a) Sources		8930-8979	29,506.15	0.00	29,506.15	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	(4,451,557.32)	4,451,557.32	0.00	(6,544,711.00)	6,544,711.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,494,844.03)	4,259,676.22	2,764,832.19	(7,011,626.00)	6,382,711.00	(628,915.00)	-122.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,572,906.32	1,490,407.49	17,063,313.81	(15,701,565.00)	(1,789,002.00)	(17,490,567.00)	-202.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	80,833,698.95	27,336,918.77	108,170,617.72	96,406,605.27	28,827,326.26	125,233,931.53	15.8%
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)			80,833,698.95	27,336,918.77	108,170,617.72	96,406,605.27	28,827,326.26	125,233,931.53	15.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,833,698.95	27,336,918.77	108,170,617.72	96,406,605.27	28,827,326.26	125,233,931.53	15.8%
2) Ending Balance, June 30 (E + F1e)			96,406,605.27	28,827,326.26	125,233,931.53	80,705,040.27	27,038,324.26	107,743,364.53	-14.0%
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	28,827,326.26	28,827,326.26	0.00	27,038,324.26	27,038,324.26	-6.2%
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	81,171,708.11	0.00	81,171,708.11	59,844,792.38	0.00	59,844,792.38	-26.3%
QZABs	0000	9780	943,206.45		943,206.45				
Court/Community Schools	0000	9780	3,335,360.17		3,335,360.17				
Buildings	0000	9780	28,393,372.61		28,393,372.61				
CEDR & Ed-Join	0000	9780	3,694,762.91		3,694,762.91				
Apprenticeship	0000	9780	2,380,527.66		2,380,527.66				
Deferred Maintenance	0000	9780	12,305,327.82		12,305,327.82				
Education Services	0000	9780	1,742,532.67		1,742,532.67				
Mandated Costs	0000	9780	3,609,009.54		3,609,009.54				
Misc Ending Balance & Reserves	0000	9780	24,767,608.28		24,767,608.28				
QZAB	0000	9780				1,358,815.00		1,358,815.00	
Court/Community Schools	0000	9780				529,959.00		529,959.00	
Buildings	0000	9780				4,846,341.00		4,846,341.00	

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CEDR & Ed-Join	0000	9780				3,304,538.00		3,304,538.00	
Apprenticeship	0000	9780				2,222,736.00		2,222,736.00	
Deferred Maintenance	0000	9780				9,439,217.00		9,439,217.00	
Education Services	0000	9780				436,956.00		436,956.00	
Mandate Costs	0000	9780				3,868,618.00		3,868,618.00	
Misc. Ending Balance & Reserves	0000	9780				33,038,611.00		33,038,611.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,632,641.38	0.00	3,632,641.38	3,342,246.00	0.00	3,342,246.00	-8.0%
Unassigned/Unappropriated Amount		9790	11,599,430.78	0.00	11,599,430.78	17,515,176.89	0.00	17,515,176.89	51.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
5640	Medi-Cal Billing Option	556,232.12	556,232.12
6300	Lottery: Instructional Materials	601,476.19	601,476.19
6355	Direct Support Professional Training Program	58,586.69	58,586.69
6500	Special Education	14,497,279.50	13,302,283.50
6512	Special Ed: Mental Health Services	793,281.58	662,686.58
7311	Classified School Employee Professional Development Block Grant	72,218.00	72,218.00
7510	Low-Performing Students Block Grant	12,844.00	12,844.00
9010	Other Restricted Local	12,235,408.18	11,771,997.18
Total, Restricted Balance		<u>28,827,326.26</u>	<u>27,038,324.26</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	26,333,534.00	28,779,861.00	9.3%
2) Federal Revenue		8100-8299	2,252.83	344,884.00	15208.9%
3) Other State Revenue		8300-8599	2,004,315.99	1,361,300.00	-32.1%
4) Other Local Revenue		8600-8799	223,128.30	155,375.00	-30.4%
5) TOTAL, REVENUES			28,563,231.12	30,641,420.00	7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	9,373,434.25	10,467,326.00	11.7%
2) Classified Salaries		2000-2999	2,437,100.41	3,453,658.00	41.7%
3) Employee Benefits		3000-3999	5,247,184.06	6,410,079.00	22.2%
4) Books and Supplies		4000-4999	1,801,763.60	1,856,998.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	7,689,233.00	8,465,547.00	10.1%
6) Capital Outlay		6000-6999	299,475.91	410,684.00	37.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,048.06	21,054.00	10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,315.12	46,812.00	313.7%
9) TOTAL, EXPENDITURES			26,878,554.41	31,132,158.00	15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,684,676.71	(490,738.00)	-129.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,881.10	162,000.00	-15.6%
b) Transfers Out		7600-7629	3,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,808,118.90)	162,000.00	-105.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,123,442.19)	(328,738.00)	-70.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,656,484.37	5,533,042.18	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,656,484.37	5,533,042.18	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,656,484.37	5,533,042.18	-16.9%
2) Ending Balance, June 30 (E + F1e)			5,533,042.18	5,204,304.18	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			272,583.65	63,857.29	-76.6%
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	5,260,458.53	5,145,080.53	-2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,633.64)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,708,259.42		
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	336,787.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,053,749.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,098,796.08		
<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	895,033.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,586,751.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	83,969.17		
6) TOTAL, LIABILITIES			3,565,753.90		
<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)			5,533,042.18		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	16,761,546.00	19,141,844.00	14.2%
Education Protection Account State Aid - Current Year		8012	4,080,172.00	3,976,942.00	-2.5%
State Aid - Prior Years		8019	29,601.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	2,052,249.00	1,764,865.00	-14.0%
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	3,409,966.00	3,896,210.00	14.3%
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>26,333,534.00</b>	<b>28,779,861.00</b>	<b>9.3%</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, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student 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, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	2,252.83	344,884.00	15208.9%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,252.83</b>	<b>344,884.00</b>	<b>15208.9%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	498,094.00	94,089.00	-81.1%
Lottery - Unrestricted and Instructional Materials		8560	569,277.65	560,979.00	-1.5%
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	0.00	0.00	0.0%
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%
All Other State Revenue	All Other	8590	936,944.34	706,232.00	-24.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,004,315.99</b>	<b>1,361,300.00</b>	<b>-32.1%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	125,394.00	125,375.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	97,734.30	30,000.00	-69.3%
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>223,128.30</b>	<b>155,375.00</b>	<b>-30.4%</b>
<b>TOTAL, REVENUES</b>			<b>28,563,231.12</b>	<b>30,641,420.00</b>	<b>7.3%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	8,209,943.47	9,092,941.00	10.8%
Certificated Pupil Support Salaries		1200	200,154.59	213,805.00	6.8%
Certificated Supervisors' and Administrators' Salaries		1300	963,336.19	1,160,580.00	20.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,373,434.25</b>	<b>10,467,326.00</b>	<b>11.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	72,361.91	116,696.00	61.3%
Classified Supervisors' and Administrators' Salaries		2300	321,774.59	571,120.00	77.5%
Clerical, Technical and Office Salaries		2400	1,345,967.47	1,654,440.00	22.9%
Other Classified Salaries		2900	696,996.44	1,111,402.00	59.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,437,100.41</b>	<b>3,453,658.00</b>	<b>41.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,154,427.74	2,497,096.00	15.9%
PERS		3201-3202	469,637.46	750,805.00	59.9%
OASDI/Medicare/Alternative		3301-3302	330,519.27	429,654.00	30.0%
Health and Welfare Benefits		3401-3402	1,804,375.94	2,164,807.00	20.0%
Unemployment Insurance		3501-3502	5,906.37	6,972.00	18.0%
Workers' Compensation		3601-3602	223,552.61	263,495.00	17.9%
OPEB, Allocated		3701-3702	59,083.64	69,820.00	18.2%
OPEB, Active Employees		3751-3752	199,681.03	227,430.00	13.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,247,184.06</b>	<b>6,410,079.00</b>	<b>22.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	141,004.56	137,432.00	-2.5%
Books and Other Reference Materials		4200	163,772.20	275,000.00	67.9%
Materials and Supplies		4300	1,020,987.04	888,456.00	-13.0%
Noncapitalized Equipment		4400	475,999.80	556,110.00	16.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,801,763.60</b>	<b>1,856,998.00</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	76,313.64	95,176.00	24.7%
Travel and Conferences		5200	136,671.11	108,424.00	-20.7%
Dues and Memberships		5300	26,884.39	24,017.00	-10.7%
Insurance		5400-5450	129,892.41	127,306.00	-2.0%
Operations and Housekeeping Services		5500	353,196.85	579,087.00	64.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,204,513.79	2,610,630.00	18.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,828.00)	(12,000.00)	75.7%
Professional/Consulting Services and Operating Expenditures		5800	4,689,547.37	4,831,062.00	3.0%
Communications		5900	79,041.44	101,845.00	28.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,689,233.00</b>	<b>8,465,547.00</b>	<b>10.1%</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	299,475.91	210,684.00	-29.6%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>299,475.91</b>	<b>410,684.00</b>	<b>37.1%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2,207.78	2,445.00	10.7%
Other Debt Service - Principal		7439	16,840.28	18,609.00	10.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,048.06	21,054.00	10.5%
<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	11,315.12	46,812.00	313.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,315.12	46,812.00	313.7%
<b>TOTAL, EXPENDITURES</b>			<b>26,878,554.41</b>	<b>31,132,158.00</b>	<b>15.8%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	191,881.10	162,000.00	-15.6%
(a) TOTAL, INTERFUND TRANSFERS IN			191,881.10	162,000.00	-15.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	3,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	0.00	-100.0%
<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)			(2,808,118.90)	162,000.00	-105.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	26,333,534.00	28,779,861.00	9.3%
2) Federal Revenue		8100-8299	2,252.83	344,884.00	15208.9%
3) Other State Revenue		8300-8599	2,004,315.99	1,361,300.00	-32.1%
4) Other Local Revenue		8600-8799	223,128.30	155,375.00	-30.4%
5) TOTAL, REVENUES			28,563,231.12	30,641,420.00	7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		17,902,986.74	18,945,870.00	5.8%
2) Instruction - Related Services	2000-2999		3,568,540.13	5,195,818.00	45.6%
3) Pupil Services	3000-3999		1,117,553.83	1,619,551.00	44.9%
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		2,908,791.12	3,212,596.00	10.4%
8) Plant Services	8000-8999		1,361,634.53	2,137,269.00	57.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,048.06	21,054.00	10.5%
10) TOTAL, EXPENDITURES			26,878,554.41	31,132,158.00	15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,684,676.71	(490,738.00)	-129.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,881.10	162,000.00	-15.6%
b) Transfers Out		7600-7629	3,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,808,118.90)	162,000.00	-105.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,123,442.19)	(328,738.00)	-70.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,656,484.37	5,533,042.18	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,656,484.37	5,533,042.18	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,656,484.37	5,533,042.18	-16.9%
2) Ending Balance, June 30 (E + F1e)			5,533,042.18	5,204,304.18	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			272,583.65	63,857.29	-76.6%
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	5,260,458.53	5,145,080.53	-2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,633.64)	New

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6300	Lottery: Instructional Materials	43,621.88	18,907.88
7311	Classified School Employee Professional Development Block	7,509.00	0.00
7510	Low-Performing Students Block Grant	147,520.36	0.00
9010	Other Restricted Local	73,932.41	44,949.41
Total, Restricted Balance		<u>272,583.65</u>	<u>63,857.29</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,097,209.00	12,097,209.00	0.0%
3) Other State Revenue		8300-8599	37,312,361.92	36,961,667.00	-0.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			49,409,570.92	49,058,876.00	-0.7%
<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	49,409,570.92	49,058,876.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,409,570.92	49,058,876.00	-0.7%
<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	2018-19 Unaudited Actuals	2019-20 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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<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	14,011,681.38		
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			14,011,681.38		
<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	14,011,681.38		
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			14,011,681.38		
<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	2018-19 Unaudited Actuals	2019-20 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	12,097,209.00	12,097,209.00	0.0%
TOTAL, FEDERAL REVENUE			12,097,209.00	12,097,209.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	31,973,893.00	32,440,129.00	1.5%
Prior Years	6500	8319	887,987.92	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	4,450,481.00	4,521,538.00	1.6%
TOTAL, OTHER STATE REVENUE			37,312,361.92	36,961,667.00	-0.9%
<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			49,409,570.92	49,058,876.00	-0.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	13,568,655.00	13,105,616.00	-3.4%
To County Offices		7212	2,979,035.00	3,513,131.00	17.9%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	10,366,143.65	3,177,666.00	-69.3%
To County Offices	6500	7222	22,495,737.27	29,262,463.00	30.1%
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)			49,409,570.92	49,058,876.00	-0.7%
<b>TOTAL, EXPENDITURES</b>			<b>49,409,570.92</b>	<b>49,058,876.00</b>	<b>-0.7%</b>

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,097,209.00	12,097,209.00	0.0%
3) Other State Revenue		8300-8599	37,312,361.92	36,961,667.00	-0.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			49,409,570.92	49,058,876.00	-0.7%
<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	49,409,570.92	49,058,876.00	-0.7%
10) TOTAL, EXPENDITURES			49,409,570.92	49,058,876.00	-0.7%
<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	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	365,580.00	213,652.00	-41.6%
4) Other Local Revenue		8600-8799	13,743.76	32,000.00	132.8%
5) TOTAL, REVENUES			379,323.76	245,652.00	-35.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	254,360.07	211,808.00	-16.7%
2) Classified Salaries		2000-2999	73,465.87	58,891.00	-19.8%
3) Employee Benefits		3000-3999	147,433.51	135,907.00	-7.8%
4) Books and Supplies		4000-4999	13,537.89	8,252.00	-39.0%
5) Services and Other Operating Expenditures		5000-5999	12,156.97	21,479.00	76.7%
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	39,288.50	40,783.00	3.8%
9) TOTAL, EXPENDITURES			541,535.45	478,414.00	-11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(162,211.69)	(232,762.00)	43.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	66,487.96	232,762.00	250.1%
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			66,487.96	232,762.00	250.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,723.73)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119,649.18	23,925.45	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,649.18	23,925.45	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,649.18	23,925.45	-80.0%
2) Ending Balance, June 30 (E + F1e)			23,925.45	23,925.45	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			6,040.00	6,040.00	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	17,885.45	17,885.45	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,368.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	211,009.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	84,651.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			325,029.15		
<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	4,697.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	296,406.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			301,103.70		
<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)			23,925.45		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	205,312.00	186,477.00	-9.2%
All Other State Apportionments - Prior Years		8319	161.00	0.00	-100.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	139,978.00	6,040.00	-95.7%
All Other State Revenue	All Other	8590	20,129.00	21,135.00	5.0%
TOTAL, OTHER STATE REVENUE			365,580.00	213,652.00	-41.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	13,743.76	32,000.00	132.8%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,743.76</b>	<b>32,000.00</b>	<b>132.8%</b>
<b>TOTAL, REVENUES</b>			<b>379,323.76</b>	<b>245,652.00</b>	<b>-35.2%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	211,875.03	211,808.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,485.04	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>254,360.07</b>	<b>211,808.00</b>	<b>-16.7%</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	12,958.09	15,266.00	17.8%
Clerical, Technical and Office Salaries		2400	60,507.78	43,625.00	-27.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>73,465.87</b>	<b>58,891.00</b>	<b>-19.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	58,991.98	60,554.00	2.6%
PERS		3201-3202	10,641.74	10,760.00	1.1%
OASDI/Medicare/Alternative		3301-3302	8,641.15	7,229.00	-16.3%
Health and Welfare Benefits		3401-3402	54,879.99	46,022.00	-16.1%
Unemployment Insurance		3501-3502	162.70	135.00	-17.0%
Workers' Compensation		3601-3602	6,212.97	5,123.00	-17.5%
OPEB, Allocated		3701-3702	1,624.42	1,353.00	-16.7%
OPEB, Active Employees		3751-3752	6,278.56	4,731.00	-24.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>147,433.51</b>	<b>135,907.00</b>	<b>-7.8%</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	0.00	0.00	0.0%
Materials and Supplies		4300	13,537.89	8,252.00	-39.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,537.89</b>	<b>8,252.00</b>	<b>-39.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	337.19	1,000.00	196.6%
Dues and Memberships		5300	3,581.60	0.00	-100.0%
Insurance		5400-5450	748.42	639.00	-14.6%
Operations and Housekeeping Services		5500	1,740.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,282.94	1,300.00	1.3%
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	2,388.00	16,400.00	586.8%
Communications		5900	2,078.82	2,140.00	2.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,156.97</b>	<b>21,479.00</b>	<b>76.7%</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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	39,288.50	40,783.00	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,288.50	40,783.00	3.8%
TOTAL, EXPENDITURES			541,535.45	478,414.00	-11.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	66,487.96	232,762.00	250.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			66,487.96	232,762.00	250.1%
<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)			66,487.96	232,762.00	250.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	365,580.00	213,652.00	-41.6%
4) Other Local Revenue		8600-8799	13,743.76	32,000.00	132.8%
5) TOTAL, REVENUES			379,323.76	245,652.00	-35.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		337,719.72	345,518.00	2.3%
2) Instruction - Related Services	2000-2999		146,350.52	61,508.00	-58.0%
3) Pupil Services	3000-3999		15,144.07	29,311.00	93.5%
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		39,288.50	40,783.00	3.8%
8) Plant Services	8000-8999		1,740.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,292.64	1,294.00	0.1%
10) TOTAL, EXPENDITURES			541,535.45	478,414.00	-11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(162,211.69)	(232,762.00)	43.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	66,487.96	232,762.00	250.1%
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			66,487.96	232,762.00	250.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,723.73)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	119,649.18	23,925.45	-80.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			119,649.18	23,925.45	-80.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			119,649.18	23,925.45	-80.0%
2) Ending Balance, June 30 (E + F1e)					
			23,925.45	23,925.45	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	6,040.00	6,040.00	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	17,885.45	17,885.45	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>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6391	Adult Education Program	6,040.00	6,040.00
Total, Restricted Balance		6,040.00	6,040.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,444,485.15	47,941,005.00	62.8%
3) Other State Revenue		8300-8599	10,624,243.94	12,440,890.00	17.1%
4) Other Local Revenue		8600-8799	519,505.05	416,741.00	-19.8%
5) TOTAL, REVENUES			40,588,234.14	60,798,636.00	49.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,293,382.40	1,469,811.00	13.6%
2) Classified Salaries		2000-2999	2,655,311.43	2,932,752.00	10.4%
3) Employee Benefits		3000-3999	1,758,361.15	2,092,355.00	19.0%
4) Books and Supplies		4000-4999	138,167.53	401,360.00	190.5%
5) Services and Other Operating Expenditures		5000-5999	30,484,912.33	50,404,875.00	65.3%
6) Capital Outlay		6000-6999	2,819,842.65	2,544,105.00	-9.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,965.18	7,743.00	-54.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	603,718.25	1,194,388.00	97.8%
9) TOTAL, EXPENDITURES			39,770,660.92	61,047,389.00	53.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			817,573.22	(248,753.00)	-130.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,304.90	234,153.00	3613.8%
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			6,304.90	234,153.00	3613.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			823,878.12	(14,600.00)	-101.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	675,948.23	1,499,826.35	121.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			675,948.23	1,499,826.35	121.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			675,948.23	1,499,826.35	121.9%
2) Ending Balance, June 30 (E + F1e)			1,499,826.35	1,485,226.35	-1.0%
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			1,499,826.35	1,485,226.35	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,074,847.98		
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	4,457,328.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,407.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,538,584.19		
<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	5,034,151.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,905.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	976,701.10		
6) TOTAL, LIABILITIES			6,038,757.84		
<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)			1,499,826.35		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	29,444,485.15	47,941,005.00	62.8%
<b>TOTAL, FEDERAL REVENUE</b>			29,444,485.15	47,941,005.00	62.8%
<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	9,066,249.32	9,990,620.00	10.2%
All Other State Revenue	All Other	8590	1,557,994.62	2,450,270.00	57.3%
<b>TOTAL, OTHER STATE REVENUE</b>			10,624,243.94	12,440,890.00	17.1%
<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	63,577.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	455,678.05	416,741.00	-8.5%
Other Local Revenue					
All Other Local Revenue		8699	250.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			519,505.05	416,741.00	-19.8%
<b>TOTAL, REVENUES</b>			40,588,234.14	60,798,636.00	49.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,293,382.40	1,469,811.00	13.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,293,382.40</b>	<b>1,469,811.00</b>	<b>13.6%</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	1,532,560.74	1,665,782.00	8.7%
Clerical, Technical and Office Salaries		2400	740,757.15	835,420.00	12.8%
Other Classified Salaries		2900	381,993.54	431,550.00	13.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,655,311.43</b>	<b>2,932,752.00</b>	<b>10.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	327,808.43	376,946.00	15.0%
PERS		3201-3202	453,312.98	585,308.00	29.1%
OASDI/Medicare/Alternative		3301-3302	204,699.31	243,758.00	19.1%
Health and Welfare Benefits		3401-3402	607,013.16	705,810.00	16.3%
Unemployment Insurance		3501-3502	1,984.84	2,215.00	11.6%
Workers' Compensation		3601-3602	74,745.75	83,377.00	11.5%
OPEB, Allocated		3701-3702	19,983.16	22,202.00	11.1%
OPEB, Active Employees		3751-3752	68,813.52	72,739.00	5.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,758,361.15</b>	<b>2,092,355.00</b>	<b>19.0%</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	16,736.04	72,247.00	331.7%
Materials and Supplies		4300	111,010.91	245,116.00	120.8%
Noncapitalized Equipment		4400	10,420.58	83,997.00	706.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>138,167.53</b>	<b>401,360.00</b>	<b>190.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	29,026,448.12	43,864,170.00	51.1%
Travel and Conferences		5200	86,156.05	224,057.00	160.1%
Dues and Memberships		5300	7,352.68	9,574.00	30.2%
Insurance		5400-5450	13,150.59	41,978.00	219.2%
Operations and Housekeeping Services		5500	26,375.24	60,097.00	127.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,681.15	361,563.00	55.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,070,038.56	5,806,337.00	442.6%
Communications		5900	22,709.94	37,099.00	63.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,484,912.33</b>	<b>50,404,875.00</b>	<b>65.3%</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	2,819,842.65	2,544,105.00	-9.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,819,842.65</b>	<b>2,544,105.00</b>	<b>-9.8%</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	498.75	956.00	91.7%
Other Debt Service - Principal		7439	16,466.43	6,787.00	-58.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,965.18</b>	<b>7,743.00</b>	<b>-54.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	603,718.25	1,194,388.00	97.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>603,718.25</b>	<b>1,194,388.00</b>	<b>97.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>39,770,660.92</b>	<b>61,047,389.00</b>	<b>53.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	6,304.90	234,153.00	3613.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>6,304.90</b>	<b>234,153.00</b>	<b>3613.8%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>6,304.90</b>	<b>234,153.00</b>	<b>3613.8%</b>

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,444,485.15	47,941,005.00	62.8%
3) Other State Revenue		8300-8599	10,624,243.94	12,440,890.00	17.1%
4) Other Local Revenue		8600-8799	519,505.05	416,741.00	-19.8%
5) TOTAL, REVENUES			40,588,234.14	60,798,636.00	49.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		20,350,011.18	37,103,197.00	82.3%
2) Instruction - Related Services	2000-2999		15,462,261.07	19,389,807.00	25.4%
3) Pupil Services	3000-3999		276,744.37	381,393.00	37.8%
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		603,718.25	1,194,388.00	97.8%
8) Plant Services	8000-8999		3,060,960.87	2,970,861.00	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	16,965.18	7,743.00	-54.4%
10) TOTAL, EXPENDITURES			39,770,660.92	61,047,389.00	53.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			817,573.22	(248,753.00)	-130.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,304.90	234,153.00	3613.8%
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			6,304.90	234,153.00	3613.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			823,878.12	(14,600.00)	-101.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	675,948.23	1,499,826.35	121.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			675,948.23	1,499,826.35	121.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			675,948.23	1,499,826.35	121.9%
2) Ending Balance, June 30 (E + F1e)			1,499,826.35	1,485,226.35	-1.0%
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			1,499,826.35	1,485,226.35	-1.0%
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>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6130	Child Development: Center-Based Reserve Account	1,236,202.31	1,236,202.31
9010	Other Restricted Local	263,624.04	249,024.04
Total, Restricted Balance		<u>1,499,826.35</u>	<u>1,485,226.35</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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 (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>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,527,591.48	1,707,457.00	11.8%
5) TOTAL, REVENUES			1,527,591.48	1,707,457.00	11.8%
<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	1,401,624.15	778,771.00	-44.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,401,624.15	778,771.00	-44.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			125,967.33	928,686.00	637.2%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			125,967.33	928,686.00	637.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,441,557.01	1,567,524.34	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,441,557.01	1,567,524.34	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,441,557.01	1,567,524.34	8.7%
2) Ending Net Position, June 30 (E + F1e)			1,567,524.34	2,496,210.34	59.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,502,577.04	2,431,263.04	61.8%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,538,182.28		
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	9,394.76		
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			1,702,524.34		
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	135,000.00		
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			135,000.00		
<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)			1,567,524.34		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	45,822.96	28,561.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,481,768.52	1,678,896.00	13.3%
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>			1,527,591.48	1,707,457.00	11.8%
<b>TOTAL, REVENUES</b>			1,527,591.48	1,707,457.00	11.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	1,401,624.15	778,771.00	-44.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,401,624.15</b>	<b>778,771.00</b>	<b>-44.4%</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>1,401,624.15</b>	<b>778,771.00</b>	<b>-44.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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>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	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,527,591.48	1,707,457.00	11.8%
5) TOTAL, REVENUES			1,527,591.48	1,707,457.00	11.8%
<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		1,401,624.15	778,771.00	-44.4%
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			1,401,624.15	778,771.00	-44.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			125,967.33	928,686.00	637.2%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			125,967.33	928,686.00	637.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,441,557.01	1,567,524.34	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,441,557.01	1,567,524.34	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,441,557.01	1,567,524.34	8.7%
2) Ending Net Position, June 30 (E + F1e)			1,567,524.34	2,496,210.34	59.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,502,577.04	2,431,263.04	61.8%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	1,502,577.04	2,431,263.04
Total, Restricted Net Position		<u>1,502,577.04</u>	<u>2,431,263.04</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	540,256.99	0.00	-100.0%
5) TOTAL, REVENUES			540,256.99	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	6,392.43	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			6,392.43	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			533,864.56	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			533,864.56	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,464,352.04	7,998,216.60	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,464,352.04	7,998,216.60	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,464,352.04	7,998,216.60	7.2%
2) Ending Net Position, June 30 (E + F1e)			7,998,216.60	7,998,216.60	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	7,998,216.60	7,998,216.60	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<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	7,998,216.60		
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			7,998,216.60		
<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	2018-19 Unaudited Actuals	2019-20 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)			7,998,216.60		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	540,256.99	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>			540,256.99	0.00	-100.0%
<b>TOTAL, REVENUES</b>			540,256.99	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	6,392.43	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			6,392.43	0.00	-100.0%
<b>TOTAL, EXPENSES</b>			6,392.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	540,256.99	0.00	-100.0%
5) TOTAL, REVENUES			540,256.99	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		6,392.43	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			6,392.43	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			533,864.56	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			533,864.56	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,464,352.04	7,998,216.60	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,464,352.04	7,998,216.60	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,464,352.04	7,998,216.60	7.2%
2) Ending Net Position, June 30 (E + F1e)			7,998,216.60	7,998,216.60	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	7,998,216.60	7,998,216.60	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	7,998,216.60	7,998,216.60
Total, Restricted Net Position		<u>7,998,216.60</u>	<u>7,998,216.60</u>

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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	136.26	135.06	135.06	136.26	141.00	141.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,014.95	1,014.08	1,014.08	987.22	1,020.00	1,020.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>1,151.21</b>	<b>1,149.14</b>	<b>1,149.14</b>	<b>1,123.48</b>	<b>1,161.00</b>	<b>1,161.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	195.72	197.89	195.72	195.00	195.00	195.00
b. Special Education-Special Day Class	578.51	577.04	578.51	578.51	578.51	578.51
c. Special Education-NPS/LCI	5.31	4.81	4.81	5.31	5.31	5.31
d. Special Education Extended Year	40.49	40.49	40.49	40.49	40.49	40.49
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>820.03</b>	<b>820.23</b>	<b>819.53</b>	<b>819.31</b>	<b>819.31</b>	<b>819.31</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,971.24</b>	<b>1,969.37</b>	<b>1,968.67</b>	<b>1,942.79</b>	<b>1,980.31</b>	<b>1,980.31</b>
<b>4. Adults in Correctional Facilities</b>	<b>97.26</b>	<b>99.93</b>	<b>99.93</b>	<b>136.84</b>	<b>136.00</b>	<b>136.00</b>
<b>5. County Operations Grant ADA</b>	<b>142,784.76</b>	<b>142,374.96</b>	<b>142,374.96</b>	<b>140,957.40</b>	<b>140,957.40</b>	<b>140,957.40</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>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)]	206.26	211.30	211.30	175.00	175.00	175.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	206.26	211.30	211.30	175.00	175.00	175.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	2,279.82	2,094.48	2,279.82	2,457.85	2,457.85	2,457.85
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>	2,279.82	2,094.48	2,279.82	2,457.85	2,457.85	2,457.85
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	2,486.08	2,305.78	2,491.12	2,632.85	2,632.85	2,632.85
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,486.08	2,305.78	2,491.12	2,632.85	2,632.85	2,632.85

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	9,203,739.27		9,203,739.27			9,203,739.27
Work in Progress	4,816,798.46		4,816,798.46	8,875,146.63	726,912.71	12,965,032.38
Total capital assets not being depreciated	14,020,537.73	0.00	14,020,537.73	8,875,146.63	726,912.71	22,168,771.65
Capital assets being depreciated:						
Land Improvements	9,806,168.75		9,806,168.75			9,806,168.75
Buildings	122,132,963.48		122,132,963.48	480,171.62		122,613,135.10
Equipment	8,343,129.49		8,343,129.49	1,355,700.49	301,053.28	9,397,776.70
Total capital assets being depreciated	140,282,261.72	0.00	140,282,261.72	1,835,872.11	301,053.28	141,817,080.55
Accumulated Depreciation for:						
Land Improvements	(1,677,451.14)		(1,677,451.14)	(432,647.40)		(2,110,098.54)
Buildings	(36,097,826.35)		(36,097,826.35)	(2,559,766.86)		(38,657,593.21)
Equipment	(4,804,229.84)		(4,804,229.84)	(801,216.66)	(278,073.36)	(5,327,373.14)
Total accumulated depreciation	(42,579,507.33)	0.00	(42,579,507.33)	(3,793,630.92)	(278,073.36)	(46,095,064.89)
Total capital assets being depreciated, net	97,702,754.39	0.00	97,702,754.39	(1,957,758.81)	22,979.92	95,722,015.66
Governmental activity capital assets, net	111,723,292.12	0.00	111,723,292.12	6,917,387.82	749,892.63	117,890,787.31
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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 2020-21 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
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	\$31,003,638.96
	Appropriations Subject to Limit	\$31,003,638.96
	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	9.88%
	Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2018-19 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: 9/18/2019

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  
2018-19 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<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	444,751.93		444,751.93	32,960.70	152,728.91	324,983.72	130,985.04
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,594,750.11		4,594,750.11		371,588.32	4,223,161.79	372,520.20
Net Pension Liability	98,807,604.00		98,807,604.00	19,158,157.00		117,965,761.00	
Total/Net OPEB Liability	11,290,630.74		11,290,630.74	974,818.00		12,265,448.74	
Compensated Absences Payable	871,708.16		871,708.16	36,876.67		908,584.83	
Governmental activities long-term liabilities	116,009,444.94	0.00	116,009,444.94	20,202,812.37	524,317.23	135,687,940.08	503,505.24
<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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2017-18 Actual</b>			<b>2018-19 Actual</b>		
(2017-18 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2017 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.	19,386,985.88		19,386,985.88			20,862,988.83
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	9,423,225.14		9,423,225.14			10,140,650.13
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	28,810,211.02		28,810,211.02			31,003,638.96
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	1,288.69		1,288.69			1,360.44
5. Other ADA (Preload/Line B4, PY column)	126,082.50		126,082.50			126,298.48
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2017-18 Annual County LCFF Calculation)	21,551,995.00		21,551,995.00			21,551,995.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2017-18 Annual County LCFF Calculation)	10,475,548.00		10,475,548.00			10,475,548.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2017-18</b>			<b>Adjustments to 2018-19</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>2018-19 Annual Report</b>			<b>2019-20 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2018-19 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)	1,149.14		1,149.14	1,161.00		1,161.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	211.30		211.30	175.00		175.00
3. Total Current Year ADA (Lines B1 through B2)	1,360.44	0.00	1,360.44	1,336.00	0.00	1,336.00
	<b>2018-19 P2 Report</b>			<b>2019-20 P2 Estimate</b>		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			126,298.48			126,298.48
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2018-19 Actual</b>			<b>2019-20 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	88,842.04		88,842.04	88,842.00		88,842.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	15.32		15.32	15.00		15.00
4. Secured Roll Taxes (Object 8041)	10,136,501.59		10,136,501.59	9,992,275.00		9,992,275.00
5. Unsecured Roll Taxes (Object 8042)	520,059.45		520,059.45	528,559.00		528,559.00
6. Prior Years' Taxes (Object 8043)	12,497.22		12,497.22	10,989.00		10,989.00
7. Supplemental Taxes (Object 8044)	357,650.00		357,650.00	298,717.00		298,717.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,861,408.13		2,861,408.13	2,684,791.00		2,684,791.00
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)	775,096.14		775,096.14	710,356.00		710,356.00
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

	2018-19 Calculations			2019-20 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)	14,752,069.89	0.00	14,752,069.89	14,314,544.00	0.00	14,314,544.00
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)	14,752,069.89	0.00	14,752,069.89	14,314,544.00	0.00	14,314,544.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			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)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	46,354,320.00		46,354,320.00	49,513,832.00		49,513,832.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	29,593.00		29,593.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	46,383,913.00	0.00	46,383,913.00	49,513,832.00	0.00	49,513,832.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	180,500,005.24		180,500,005.24	180,263,104.00		180,263,104.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	3,756,023.12		3,756,023.12	2,412,546.00		2,412,546.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			19,386,985.88			20,862,988.83
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0557			0.9820
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			21,217,974.06			21,276,222.05
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			9,423,225.14			10,140,650.13
6. Inflation Adjustment			1.0367			1.0385
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0017			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			9,785,664.90			10,531,065.16
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			31,003,638.96			31,807,287.21
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			14,752,069.89			14,314,544.00
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)			16,251,569.07			17,492,743.21
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			658,864.78			431,466.42
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			15,410,934.67			14,746,010.42
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			15,592,704.29			17,061,276.79
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			15,410,934.67			
b. State Subventions (Line D13)			15,592,704.29			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			31,003,638.96			
				<b>2018-19 Actual</b>		<b>2019-20 Budget</b>

	2018-19 Calculations			2019-20 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: Keely Bosler, 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) b. Other Services Portion of Adjustment (Lines D15 minus D16a) c. Final Program Portion of Limit (Lines D4 plus D16a) d. Final Other Services Portion of Limit (Lines D8 plus D16b)	0.00		0.00			
			21,217,974.06			
			9,785,664.90			
<b>SUMMARY</b>						
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			31,003,638.96			31,807,287.21
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			31,003,638.96			

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

Terrell Martinez, Division Director, Business Services  
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) 9,023,908.54
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) 93,372,514.75

**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) 9.66%

**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)	12,069,078.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	920,319.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	19,489.08
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)	677,835.22
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)	13,686,721.85
9. Carry-Forward Adjustment (Part IV, Line F)	58,056.16
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,744,778.01

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,541,385.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,567,171.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,351,312.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	43,595.70
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	10,428,992.36
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	525,772.70
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	3,800.00
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)	3,565,710.87
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)	6,339,092.56
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)	500,954.31
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,303,686.72
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)	139,171,475.10

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B18)	9.83%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2020-21 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B18)	9.88%
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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>13,686,721.85</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>107,558.90</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 (9.87%) times Part III, Line B18); zero if negative	<u>58,056.16</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.87%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>58,056.16</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>58,056.16</u>

Approved indirect cost rate: 9.87%  
 Highest rate used in any program: 9.87%

<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	902,598.12	89,086.44	9.87%
01	3020	109,422.10	10,799.96	9.87%
01	3025	595,332.42	58,759.31	9.87%
01	3045	2,844.26	280.73	9.87%
01	3060	2,120,047.47	209,248.69	9.87%
01	3061	471,258.08	46,513.17	9.87%
01	3110	176,200.97	17,391.03	9.87%
01	3182	21,761.12	2,147.82	9.87%
01	3183	13,819.15	1,363.95	9.87%
01	3310	1,292,096.12	127,529.88	9.87%
01	3315	93,363.07	9,214.93	9.87%
01	3327	666,473.17	65,780.90	9.87%
01	3345	3,131.88	309.12	9.87%
01	3385	83,333.03	8,224.97	9.87%
01	3395	18,225.12	1,798.82	9.87%
01	4035	78,148.55	7,713.26	9.87%
01	4127	52,957.42	5,226.90	9.87%
01	4203	65,999.09	1,319.99	2.00%
01	4204	93,649.77	9,243.23	9.87%
01	5310	706,934.40	44,271.48	6.26%
01	5630	159,279.15	15,720.85	9.87%
01	5640	127,979.60	12,631.59	9.87%
01	5810	264,199.98	23,628.62	8.94%
01	6010	392,046.08	15,665.59	4.00%
01	6355	27,936.60	2,757.34	9.87%
01	6371	97,738.24	9,646.76	9.87%
01	6387	499,908.69	36,626.50	7.33%
01	6500	30,472,150.34	3,007,601.25	9.87%
01	6510	224,941.29	22,201.71	9.87%
01	6512	878,320.90	86,690.27	9.87%
01	6515	5,820.51	574.49	9.87%
01	6520	314,608.18	31,051.82	9.87%
01	6650	180,635.60	17,828.73	9.87%
01	6680	184,676.89	12,719.51	6.89%
01	6690	36,259.31	3,578.79	9.87%
01	7135	51,220.06	5,055.42	9.87%
01	7338	142,164.38	14,031.62	9.87%
01	7366	609,187.23	60,126.78	9.87%
01	7810	3,211,368.49	292,895.42	9.12%
01	9010	17,928,698.59	1,715,653.03	9.57%
09	3182	2,050.45	202.38	9.87%
09	7220	29,583.49	2,919.89	9.87%

<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	64,329.47	6,349.32	9.87%
09	7510	5,678.20	560.44	9.87%
09	9010	36,613.38	1,283.09	3.50%
11	6015	322,299.32	31,810.94	9.87%
11	6391	127,560.00	6,378.00	5.00%
11	9010	11,140.44	1,099.56	9.87%
12	5035	654,743.82	64,623.22	9.87%
12	5055	51,406.77	5,073.85	9.87%
12	5210	4,074,418.52	402,145.11	9.87%
12	6045	2,832.00	279.52	9.87%
12	6052	11,256.00	900.48	8.00%
12	6105	756,935.30	4,000.00	0.53%
12	6126	28,729.50	2,835.64	9.87%
12	6127	909,234.52	89,741.45	9.87%
12	9010	493,246.35	34,118.98	6.92%

Unaudited Actuals  
2018-19 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	945,970.98		775,487.49	1,721,458.47
2. State Lottery Revenue	8560	776,810.96		328,110.39	1,104,921.35
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,722,781.94	0.00	1,103,597.88	2,826,379.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	112,306.34			112,306.34
2. Classified Salaries	2000-2999	63,857.15			63,857.15
3. Employee Benefits	3000-3999	25,942.60			25,942.60
4. Books and Supplies	4000-4999	179,060.68		332,793.55	511,854.23
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	397,659.71			397,659.71
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			125,706.26	125,706.26
6. Capital Outlay	6000-6999	29,601.67			29,601.67
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 )		808,428.15	0.00	458,499.81	1,266,927.96
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	914,353.79	0.00	645,098.07	1,559,451.86
<b>D. COMMENTS:</b>  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			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	167,781,520.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,183,785.14
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	43,595.70
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,953,200.78
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,623,053.00
4. Other Transfers Out	All	9200	7200-7299	100,089.67
5. Interfund Transfers Out	All	9300	7600-7629	3,264,673.96
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	14,216,727.31
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)				26,201,340.42
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)				132,396,395.31

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		3,454.92
B. Expenditures per ADA (Line I.E divided by Line II.A)		38,321.12
<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.)	109,561,649.50	34,152.00
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)	109,561,649.50	34,152.00
B. Required effort (Line A.2 times 90%)	98,605,484.55	30,736.80
C. Current year expenditures (Line I.E and Line II.B)	132,396,395.31	38,321.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

<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  
2018-19  
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>	1,212,301.63	441,091.35	582,658.75	133,662.46	4,844,554.11	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	25.23	0.45	1.18	1.97	0.10		
3100 Alternative Schools	8.30	0.05					
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	21.42	4.05	15.52	28.32	3.00		
3550 Community Day Schools							
3600 Juvenile Courts	1.11	1.60	1.33	2.31	0.05		
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	3.45	1.25		6.05			
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	21.95		12.42	46.10	3.50		
6000 ROC/P	0.58		1.00				
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	1.16						
8600 County Services to Districts	46.81						
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	130.01	7.40	31.45	84.75	6.65	0.00	0.00

Unaudited Actuals  
2018-19  
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	31,305,140.60	359,903.47	31,665,044.07	3,229,146.38		34,894,190.45
3100	Alternative Schools	1,327,282.24	80,375.19	1,407,657.43	143,550.47		1,551,207.90
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	21,871,356.29	2,958,851.86	24,830,208.15	2,532,141.64		27,362,349.79
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	1,221,379.74	170,430.16	1,391,809.90	141,934.36		1,533,744.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,207,631.07	0.00	1,207,631.07	123,152.13		1,330,783.20
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	18,163.67	0.00	18,163.67	1,852.30		20,015.97
4630	Adult Career Technical Education	22,713.00	0.00	22,713.00	2,316.23		25,029.23
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	3,071,738.55	116,220.51	3,187,959.06	325,102.55		3,513,061.61
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	44,592,839.32	3,057,247.37	47,650,086.69	4,859,273.35		52,509,360.04
6000	Regional Occupational Ctr/Prg (ROC/P)	503,379.04	23,934.82	527,313.86	53,774.55		581,088.41
<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	48,212.14	0.00	48,212.14	4,916.59		53,128.73
8500	Child Care and Development Services	130,958.77	10,816.63	141,775.40	14,458.01		156,233.41
8600	County Services to Districts	19,764,620.51	436,488.26	20,201,108.77	2,060,074.10		22,261,182.87
<b>Other Costs</b>							
----	Food Services					722,006.55	722,006.55
----	Enterprise					10,505,509.31	10,505,509.31
----	Facilities Acquisition & Construction					5,621,771.70	5,621,771.70
----	Other Outgo					4,987,960.37	4,987,960.37
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	795,903.78		795,903.78
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(643,006.75)		(643,006.75)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	125,085,414.94	7,214,268.27	132,299,683.21	13,644,589.69	21,837,247.93	167,781,520.83

Unaudited Actuals  
2018-19  
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	27,669,654.23	2,417,060.55	49,983.15	204,498.39	128,750.44	479,478.20	0.00			355,715.64	0.00	31,305,140.60
3100	Alternative Schools	20,138.62	1,281,184.54	8,366.48	0.00	0.00	0.00	0.00			17,592.60	0.00	1,327,282.24
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	12,477,431.14	3,060,947.50	320,434.13	2,693,582.80	2,303,770.63	0.00	0.00			1,015,190.09	0.00	21,871,356.29
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	592,662.65	109,589.44	116,766.04	234,791.27	156,174.13	0.00	0.00			11,396.21	0.00	1,221,379.74
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	859,616.48	348,014.59	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,207,631.07
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	18,163.67	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	18,163.67
4630	Adult Career Technical Education	22,713.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	22,713.00
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	1,681,558.93	610,517.33	137,514.37	0.00	636,977.35	0.00	0.00			5,170.57	0.00	3,071,738.55
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	25,044,538.26	2,972,510.81	0.00	2,089,464.16	6,322,322.91	6,687,499.31	0.00			1,476,503.87	0.00	44,592,839.32
6000	ROC/P	265,762.48	106,060.23	0.00	87,106.92	0.00	0.00	0.00			44,449.41	0.00	503,379.04
<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		43,595.70	0.00	4,616.44	0.00	48,212.14
8500	Child Care and Development Services	0.00	130,958.77	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	130,958.77
8600	County Services to Districts		16,869,300.60	10,470.46	0.00	11,587.44	0.00			2,869,605.55	3,656.46	0.00	19,764,620.51
<b>Total Direct Charged Costs</b>		68,652,239.46	27,906,144.36	643,534.63	5,309,443.54	9,559,582.90	7,166,977.51	0.00	43,595.70	2,869,605.55	2,934,291.29	0.00	125,085,414.94

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2018-19  
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	287,053.03	72,850.44	0.00	359,903.47
3100	Alternative Schools	80,375.19	0.00	0.00	80,375.19
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	773,338.73	2,185,513.13	0.00	2,958,851.86
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	134,004.94	36,425.22	0.00	170,430.16
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	116,220.51	0.00	0.00	116,220.51
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	507,482.05	2,549,765.32	0.00	3,057,247.37
6000	ROC/P	23,934.82	0.00	0.00	23,934.82
<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.	10,816.63	0.00	0.00	10,816.63
8600	County Services to Districts	436,488.26	0.00	0.00	436,488.26
<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>		2,369,714.16	4,844,554.11	0.00	7,214,268.27

Unaudited Actuals  
2018-19  
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)	354,044.06
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	23,289.08
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,989,944.31
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	920,319.00
5 Total Central Administration Costs in County School Service and Charter Schools Funds	14,287,596.45
<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)	125,085,414.94
2 Total Allocated Costs (from Form PCR, Column 2, Total)	7,214,268.27
3 Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	132,299,683.21
<b>C. Direct Charged Costs in Other Funds</b>	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	500,954.31
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	7,303,686.72
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 Total Direct Charged Costs in Other Funds	7,804,641.03
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>	140,104,324.24
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	10.20%

Unaudited Actuals  
2018-19  
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)	722,006.55				722,006.55
Enterprise (Objects 1000-5999, 6400, and 6500)		10,505,509.31			10,505,509.31
Facilities Acquisition & Construction (Objects 1000-6500)			5,621,771.70		5,621,771.70
Other Outgo (Objects 1000-7999)				4,987,960.37	4,987,960.37
<b>Total Other Costs</b>	722,006.55	10,505,509.31	5,621,771.70	4,987,960.37	21,837,247.93

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	6,828.00	0.00	0.00	(654,321.87)				
Other Sources/Uses Detail					3,000,000.00	264,673.96		
Fund Reconciliation							5,153,993.52	4,387,738.99
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(6,828.00)	11,315.12	0.00				
Other Sources/Uses Detail					191,881.10	3,000,000.00		
Fund Reconciliation							2,053,749.05	2,586,751.38
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	39,288.50	0.00				
Other Sources/Uses Detail					66,487.96	0.00		
Fund Reconciliation							84,651.63	296,406.41
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	603,718.25	0.00				
Other Sources/Uses Detail					6,304.90	0.00		
Fund Reconciliation							6,407.92	27,905.34
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  
2018-19 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>6,828.00</b>	<b>(6,828.00)</b>	<b>654,321.87</b>	<b>(654,321.87)</b>	<b>3,264,673.96</b>	<b>3,264,673.96</b>	<b>7,298,802.12</b>	<b>7,298,802.12</b>

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Unaudited Actuals  
2018-19 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	6387	4300	-396.76
Explanation:Current Liability Release			
01	9010	5100	-242.97
Explanation: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) 525,772.70

Other General Administration, less portion charged to restricted resources or specific goals  
(Form ICR, Part III, Line A1) 12,069,078.55  
Ratio is 4.36%

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  
2019-20 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:

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- 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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
09	7510	-4,633.64

Explanation: Estimated beginning balance at Budget was higher than Unaudited Actuals ending balance. This will be corrected prior to First Interim.

Total of negative resource balances for Fund 09 -4,633.64

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

FUND	RESOURCE	OBJECT	VALUE
09	7510	9790	-4,633.64

Explanation: Estimated beginning balance at Budget was higher than Unaudited Actuals ending balance. This will be corrected prior to First Interim.

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.