

Board Office Use: Legislative File Info.	
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Enactment Number	18-1461
Enactment Date	9-12-18 <i>ef</i>



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent
 Marcus Battle, Chief Business Officer *MB*
 Ofelia Roxas, Chief Financial Officer

Board Meeting Date September 12, 2018

Subject Resolution No. 1819-0004 - Annual Statement of All Receipts and Expenditures of the District - 2017-2018 Fiscal Year (Unaudited)

Action Requested Approval by the Board of Education of Resolution No. 1819-0004 - Annual Statement of All Receipts and Expenditures of the District for the 2017-2018 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools

Background The Governing Board of each school district shall certify and file the Annual Statement of All Receipts and Expenditures of the District for the preceding fiscal year with the county superintendent of schools on or before September 15 annually. The Statement shall be on the applicable forms prescribed by the Superintendent of Public Instruction, as per Education Code 42100.

Discussion In effort to provide District constituents the Annual Statement of All Receipts and Expenditures of the District for the 2017-2018 Fiscal Year (Unaudited Actuals) Report in lay terms, attached hereto, is a summary of the report.

Recommendation Approval by the Board of Education of Resolution No. 1819-0004 - Annual Statement of All Receipts and Expenditures of the District for the 2017-2018 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

- Form CA 2017-2018 Unaudited Actuals School District Certification
- Form 01 General Fund - Unrestricted and Restricted Expenditures By Object
- Form 11 Adult Education Fund Expenditures By Object
- Form 12 Child Development Fund Expenditures By Object
- Form 13 Cafeteria Special Revenue Fund Expenditures By Object
- Form 14 Deferred Maintenance Fund Expenditures By Object
- Form 21 Building Fund Expenditures By Object
- Form 25 Capital Facilities fund Expenditures By Object
- Form 35 County Facilities Fund Expenditures By Object
- Form 40 Special Reserve Fund for Capital Outlay Projects Expenditures By Object
- Form 51 Bond Interest and Redemption Fund Expenditures By Object

Form 67	Self - Insurance Fund
Form 76	Warrant/Pass-Through Fund
Form 76A	Changes in Assets and Liabilities (Warrant/Pass-Through)
Form A	Average Daily Attendance
Form Asset	Schedule of Capital Asset
Form CAT	Federal Grant Awards
Form CEA	Current Expense Formula/Minimum Classroom Compensation
Form DEBT	Schedule of Long-Term Liabilities
Form ICR	Indirect Cost Rate
Form L	Lottery
Form NCMOE	No Child Left Behind
Form PCRAF	General Fund and Charter School Fund—Program Cost
Form PCR	General Fund & Charter Schools Fund Program Cost Report
Form SIAA	Summary of Inter-Fund Activities for All Funds
LCFF	Calculation Worksheet
TRC	Technical Review Checklist w/NO FATAL ERRORS

Attachments

- Executive Summary Memo
- Resolution No. 1819-0004
- Annual Statement of All Receipts and Expenditures of the District for the 2017-2018 Fiscal Year
- PowerPoint Presentation

**RESOLUTION OF
THE BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

RESOLUTION NO. 1819-0004

2017-2018 Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals), (aka, Closing of the Books)

WHEREAS, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals) for proceeding year; and

WHEREAS, Education Code Section 42100 requires that the approved statement be filed with the County Superintendent of Schools,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Oakland Unified School District hereby approved the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2017-2018 (Unaudited Actuals), attached hereto; and

BE IT FURTHER RESOLVED, that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

Passed by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: Student Director Josue Chavez

PREFERENTIAL RECUSE: None

AYES: Jody London, Nina Senn, Roseann Torres,
Shanthi Gonzales, James Harris and President Aimee Eng

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Vice President Jumoke Hinton Hodge



CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 12th Day of September, 2018.

OAKLAND UNIFIED SCHOOL DISTRICT

Aimee Eng
President, Board of Education

Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Resolution No. 1819-0004

Legislative File	
File ID Number:	18-1557
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By:	

FORM CA
UNAUDITED
ACTUALS SCHOOL
DISTRICT
CERTIFICATION

Unaudited Actuals
FINANCIAL REPORTS
2017-18 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.48%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$384,995,765.19
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$384,995,765.19
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	3.25%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: [Signature]
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 12, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Spencer Mead
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Title
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E-mail Address

TABLE OF CONTENT

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

FORM 01
GENERAL FUND
UNRESTRICTED
AND RESTRICTED
EXPENDITURES

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	364,355,415.08	2,925,452.00	367,280,867.08	386,861,424.00	3,278,309.00	390,139,733.00	6.2%
2) Federal Revenue		8100-8299	18,343.67	45,345,988.31	45,364,331.98	5,500.00	46,905,612.00	46,911,112.00	3.4%
3) Other State Revenue		8300-8599	13,772,570.02	53,765,216.41	67,537,786.43	14,424,598.00	49,351,912.00	63,776,510.00	-5.6%
4) Other Local Revenue		8600-8799	36,919,562.00	45,730,091.88	82,649,653.88	25,034,012.00	51,121,630.00	76,155,642.00	-7.9%
5) TOTAL, REVENUES			415,065,890.77	147,766,748.60	562,832,639.37	426,325,534.00	150,657,463.00	576,982,997.00	2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	140,177,971.10	54,619,354.82	194,797,325.92	148,963,796.00	53,627,488.00	202,591,284.00	4.0%
2) Classified Salaries		2000-2999	57,377,864.88	36,019,083.64	93,396,948.52	57,721,608.00	35,480,926.00	93,202,534.00	-0.2%
3) Employee Benefits		3000-3999	81,754,866.62	54,773,015.81	136,527,882.43	94,764,555.00	54,536,288.00	149,300,843.00	9.4%
4) Books and Supplies		4000-4999	5,527,450.18	8,503,255.81	14,030,705.99	8,792,949.00	21,827,687.00	30,620,636.00	118.2%
5) Services and Other Operating Expenditures		5000-5999	40,237,186.87	44,385,306.06	84,622,492.93	40,003,122.00	39,913,715.00	79,916,837.00	-5.6%
6) Capital Outlay		6000-6999	96,886.52	1,028,286.15	1,125,172.67	38,847.00	0.00	38,847.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,425,023.29	2,810,084.23	9,235,107.52	6,649,566.00	22,361,180.00	29,010,746.00	214.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,517,243.75)	2,775,894.56	(1,741,349.19)	(3,404,425.00)	2,110,906.00	(1,293,519.00)	-25.7%
9) TOTAL, EXPENDITURES			327,080,005.71	204,914,281.08	531,994,286.79	353,530,018.00	229,858,190.00	583,388,208.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			87,985,885.06	(57,147,532.48)	30,838,352.58	72,795,516.00	(79,200,727.00)	(6,405,211.00)	-120.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	448,436.32	0.00	448,436.32	564,067.00	0.00	564,067.00	25.8%
b) Transfers Out		7600-7629	1,963,079.58	0.00	1,963,079.58	1,790,000.00	0.00	1,790,000.00	-8.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(72,072,130.55)	72,072,130.55	0.00	(71,812,309.00)	71,812,309.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(73,586,773.81)	72,072,130.55	(1,514,643.26)	(73,038,242.00)	71,812,309.00	(1,225,933.00)	-19.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,399,111.25	14,924,598.07	29,323,709.32	(242,726.00)	(7,388,418.00)	(7,631,144.00)	-126.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	3,420,072.84	20,055,782.39	23,475,855.23	17,974,960.45	38,612,894.46	56,587,854.91	141.0%
b) Audit Adjustments									
		9793	155,776.36	3,632,514.00	3,788,290.36	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)									
			3,575,849.20	23,688,296.39	27,264,145.59	17,974,960.45	38,612,894.46	56,587,854.91	107.6%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			3,575,849.20	23,688,296.39	27,264,145.59	17,974,960.45	38,612,894.46	56,587,854.91	107.6%
2) Ending Balance, June 30 (E + F1e)									
			17,974,960.45	38,612,894.46	56,587,854.91	17,732,234.45	31,224,476.46	48,956,710.91	-13.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	390,121.58	0.00	390,121.58	0.00	0.00	0.00	-100.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	38,612,894.46	38,612,894.46	0.00	31,224,476.46	31,224,476.46	-19.1%
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	0.00	0.00	0.00	2,952,778.00	0.00	2,952,778.00	New
Other Assignment									
	0000	9780				1,952,778.00		1,952,778.00	
LCFF ADA Adj									
	0000	9780				1,000,000.00		1,000,000.00	
Technology Refresh									
	0000	9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									
		9790	17,434,838.87	0.00	17,434,838.87	14,779,456.45	0.00	14,779,456.45	-15.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,308,021.41	43,067,552.47	68,375,573.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(127,514.09)	138,549.97	11,035.88				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,020,724.12	3,837,668.60	8,858,392.72				
4) Due from Grantor Government		9290	767,462.67	11,190,284.55	11,957,747.22				
5) Due from Other Funds		9310	6,986,857.53	8,088.15	6,994,945.68				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	390,121.58	0.00	390,121.58				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			38,495,673.22	58,242,143.74	96,737,816.96				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	18,501,150.65	14,864,702.66	33,365,853.31				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,965,669.12	0.00	1,965,669.12				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	53,893.00	4,764,546.62	4,818,439.62				
6) TOTAL, LIABILITIES			20,520,712.77	19,629,249.28	40,149,962.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			17,974,960.45	38,612,894.46	56,587,854.91				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	210,946,050.00	0.00	210,946,050.00	242,620,222.00	0.00	242,620,222.00	15.0%
Education Protection Account State Aid - Current Year		8012	48,827,326.00	0.00	48,827,326.00	48,618,612.00	0.00	48,618,612.00	-0.4%
State Aid - Prior Years		8019	32,196.00	0.00	32,196.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	658,927.32	0.00	658,927.32	648,247.00	0.00	648,247.00	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,036,053.90	0.00	2,036,053.90	2,584,062.00	0.00	2,584,062.00	26.9%
County & District Taxes Secured Roll Taxes		8041	69,652,560.22	0.00	69,652,560.22	68,667,010.00	0.00	68,667,010.00	-1.4%
Unsecured Roll Taxes		8042	4,545,030.15	0.00	4,545,030.15	6,127,343.00	0.00	6,127,343.00	34.8%
Prior Years' Taxes		8043	(450,247.94)	0.00	(450,247.94)	(868,076.00)	0.00	(868,076.00)	92.8%
Supplemental Taxes		8044	1,824,264.98	0.00	1,824,264.98	1,213,882.00	0.00	1,213,882.00	-33.5%
Education Revenue Augmentation Fund (ERAF)		8045	41,152,093.70	0.00	41,152,093.70	37,765,422.00	0.00	37,765,422.00	-8.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,128,813.75	0.00	19,128,813.75	13,284,274.00	0.00	13,284,274.00	-30.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			398,353,068.08	0.00	398,353,068.08	420,660,998.00	0.00	420,660,998.00	5.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(33,997,653.00)	0.00	(33,997,653.00)	(33,799,574.00)	0.00	(33,799,574.00)	-0.6%
Property Taxes Transfers		8097	0.00	2,925,452.00	2,925,452.00	0.00	3,278,309.00	3,278,309.00	12.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			364,355,415.08	2,925,452.00	367,280,867.08	386,861,424.00	3,278,309.00	390,139,733.00	6.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,207,217.05	8,207,217.05	0.00	7,618,793.00	7,618,793.00	-7.2%
Special Education Discretionary Grants		8182	0.00	1,637,441.00	1,637,441.00	0.00	1,553,209.00	1,553,209.00	-5.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	5,004.99	0.00	5,004.99	5,500.00	0.00	5,500.00	9.9%
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		16,000,468.36	16,000,468.36		19,689,057.00	19,689,057.00	23.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		2,208,699.97	2,208,699.97		2,575,474.00	2,575,474.00	16.6%
Title III, Part A, Immigrant Education Program	4201	8290		267,282.59	267,282.59		368,984.00	368,984.00	38.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,377,871.26	1,377,871.26		1,486,647.00	1,486,647.00	7.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		9,512,422.68	9,512,422.68		8,629,178.00	8,629,178.00	-9.3%
Career and Technical Education	3500-3599	8290		456,160.00	456,160.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	13,338.68	5,678,425.40	5,691,764.08	0.00	4,984,270.00	4,984,270.00	-12.4%
TOTAL, FEDERAL REVENUE			18,343.67	45,345,988.31	45,364,331.98	5,500.00	46,905,612.00	46,911,112.00	3.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		20,382,638.00	20,382,638.00		19,931,086.00	19,931,086.00	-2.2%
Prior Years	6500	8319		37,817.00	37,817.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,481,153.00	0.00	6,481,153.00	7,835,640.00	0.00	7,835,640.00	20.9%
Lottery - Unrestricted and Instructional Materials		8560	5,639,043.99	2,180,940.52	7,819,984.51	5,388,958.00	1,771,712.00	7,160,670.00	-8.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,377,012.37	8,377,012.37		8,337,247.00	8,337,247.00	-0.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		290,779.10	290,779.10		862,713.00	862,713.00	196.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		2,128,885.00	2,128,885.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		861,889.59	861,889.59		3,442,882.00	3,442,882.00	299.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,652,373.03	19,505,254.83	21,157,627.86	1,200,000.00	15,006,272.00	16,206,272.00	-23.4%
TOTAL, OTHER STATE REVENUE			13,772,570.02	53,765,216.41	67,537,786.43	14,424,598.00	49,351,912.00	63,776,510.00	-5.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	20,423,066.89	22,622,989.15	43,046,056.04	20,396,115.00	22,906,944.00	43,303,059.00	0.6%
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	8,372,408.17	0.00	8,372,408.17	0.00	8,264,560.00	8,264,560.00	-1.3%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	297,863.61	0.00	297,863.61	325,652.00	0.00	325,652.00	9.3%
Interest		8660	414,365.01	0.00	414,365.01	160,000.00	0.00	160,000.00	-61.4%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,214,795.00	0.00	1,214,795.00	1,209,996.00	0.00	1,209,996.00	-0.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	91,352.80	91,352.80	0.00	20,000.00	20,000.00	-78.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,197,063.32	23,015,749.93	29,212,813.25	2,942,249.00	19,930,126.00	22,872,375.00	-21.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,919,562.00	45,730,091.88	82,649,653.88	25,034,012.00	51,121,630.00	76,155,642.00	-7.9%
TOTAL, REVENUES			415,065,890.77	147,766,748.60	562,832,639.37	426,325,534.00	150,657,463.00	576,982,997.00	2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	115,210,039.46	44,421,181.30	159,631,220.76	123,133,267.00	44,152,664.00	167,285,931.00	4.8%
Certificated Pupil Support Salaries		1200	4,949,083.13	6,953,306.94	11,902,390.07	5,960,720.00	7,477,261.00	13,437,981.00	12.9%
Certificated Supervisors' and Administrators' Salaries		1300	19,788,480.82	2,729,906.35	22,518,387.17	19,833,599.00	1,805,590.00	21,639,189.00	-3.9%
Other Certificated Salaries		1900	230,367.69	514,960.23	745,327.92	36,210.00	191,973.00	228,183.00	-69.4%
TOTAL, CERTIFICATED SALARIES			140,177,971.10	54,619,354.82	194,797,325.92	148,963,796.00	53,627,488.00	202,591,284.00	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	278,534.89	13,737,641.38	14,016,176.27	153,767.00	14,426,705.00	14,580,472.00	4.0%
Classified Support Salaries		2200	22,227,924.23	9,632,893.65	31,860,817.88	22,150,498.00	10,004,865.00	32,155,363.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	21,227,480.98	10,401,257.91	31,628,738.89	21,154,642.00	8,951,005.00	30,105,647.00	-4.8%
Clerical, Technical and Office Salaries		2400	12,518,703.74	2,090,779.45	14,609,483.19	13,019,518.00	1,858,049.00	14,877,567.00	1.8%
Other Classified Salaries		2900	1,125,221.04	156,511.25	1,281,732.29	1,243,183.00	240,302.00	1,483,485.00	15.7%
TOTAL, CLASSIFIED SALARIES			57,377,864.88	36,019,083.64	93,396,948.52	57,721,608.00	35,480,926.00	93,202,534.00	-0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,600,791.51	22,040,946.10	41,641,737.61	23,145,582.00	19,034,816.00	42,180,398.00	1.3%
PERS		3201-3202	7,604,647.97	5,200,310.95	12,804,958.92	9,566,069.00	5,996,073.00	15,562,142.00	21.5%
OASDI/Medicare/Alternative		3301-3302	6,201,386.65	3,453,650.18	9,655,036.83	6,585,840.00	3,413,766.00	9,999,606.00	3.6%
Health and Welfare Benefits		3401-3402	34,472,480.92	17,642,783.44	52,115,264.36	40,470,216.00	19,787,761.00	60,257,977.00	15.6%
Unemployment Insurance		3501-3502	417,318.99	96,901.31	514,220.30	222,687.00	91,529.00	314,216.00	-38.9%
Workers' Compensation		3601-3602	11,759,900.10	5,403,265.89	17,163,165.99	13,015,783.00	5,164,349.00	18,180,132.00	5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,698,340.48	935,157.94	2,633,498.42	1,758,378.00	1,047,994.00	2,806,372.00	6.6%
TOTAL, EMPLOYEE BENEFITS			81,754,866.62	54,773,015.81	136,527,882.43	94,764,555.00	54,536,288.00	149,300,843.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	90,085.05	1,001,103.26	1,091,188.31	28,031.00	1,185,955.00	1,213,986.00	11.3%
Books and Other Reference Materials		4200	369,277.72	1,411,356.96	1,780,634.68	394,604.00	1,087,760.00	1,482,364.00	-16.8%
Materials and Supplies		4300	4,270,478.47	3,600,186.50	7,870,664.97	7,717,098.00	18,884,806.00	26,601,904.00	238.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	797,608.94	2,490,609.09	3,288,218.03	653,216.00	669,166.00	1,322,382.00	-59.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,527,450.18	8,503,255.81	14,030,705.99	8,792,949.00	21,827,687.00	30,620,636.00	118.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	12,512,613.27	12,512,613.27	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	373,228.41	870,671.54	1,243,899.95	358,502.00	851,422.00	1,209,924.00	-2.7%
Dues and Memberships		5300	181,313.84	25,345.91	206,659.75	272,628.00	18,600.00	291,228.00	40.9%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,647,724.02	94,119.31	9,741,843.33	8,666,194.00	110,000.00	8,776,194.00	-9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	878,541.89	842,310.22	1,720,852.11	951,056.00	834,553.00	1,785,609.00	3.8%
Transfers of Direct Costs		5710	(1,183,140.72)	1,183,140.72	0.00	(1,641,862.00)	1,641,862.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(934,131.75)	(2,720.22)	(936,851.97)	(916,986.00)	(16,000.00)	(932,986.00)	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	26,903,332.49	28,839,329.58	55,742,662.07	28,262,707.00	36,473,278.00	64,735,985.00	16.1%
Communications		5900	4,370,318.69	20,495.73	4,390,814.42	4,050,883.00	0.00	4,050,883.00	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,237,186.87	44,385,306.06	84,622,492.93	40,003,122.00	39,913,715.00	79,916,837.00	-5.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	878.99	671,073.57	671,952.56	879.00	0.00	879.00	-99.9%
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	96,007.53	357,212.58	453,220.11	37,968.00	0.00	37,968.00	-91.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			96,886.52	1,028,286.15	1,125,172.67	38,847.00	0.00	38,847.00	-96.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	123,662.00	0.00	123,662.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	300,000.00	300,000.00	0.00	2,203,930.00	2,203,930.00	634.6%
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	2,510,084.23	2,510,084.23	0.00	20,157,250.00	20,157,250.00	703.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	337,416.79	0.00	337,416.79	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	1,033,269.50	0.00	1,033,269.50	1,054,802.00	0.00	1,054,802.00	2.1%
Other Debt Service - Principal		7439	4,930,675.00	0.00	4,930,675.00	5,594,764.00	0.00	5,594,764.00	13.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,425,023.29	2,810,084.23	9,235,107.52	6,649,566.00	22,361,180.00	29,010,746.00	214.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,773,614.90)	2,773,614.90	0.00	(2,110,906.00)	2,110,906.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,743,628.85)	2,279.66	(1,741,349.19)	(1,293,519.00)	0.00	(1,293,519.00)	-25.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,517,243.75)	2,775,894.56	(1,741,349.19)	(3,404,425.00)	2,110,906.00	(1,293,519.00)	-25.7%
TOTAL, EXPENDITURES			327,080,005.71	204,914,281.08	531,994,286.79	353,530,018.00	229,858,190.00	583,388,208.00	9.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	448,436.32	0.00	448,436.32	564,067.00	0.00	564,067.00	25.8%
(a) TOTAL, INTERFUND TRANSFERS IN			448,436.32	0.00	448,436.32	564,067.00	0.00	564,067.00	25.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,963,079.58	0.00	1,963,079.58	1,790,000.00	0.00	1,790,000.00	-8.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,963,079.58	0.00	1,963,079.58	1,790,000.00	0.00	1,790,000.00	-8.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(72,072,130.55)	72,072,130.55	0.00	(71,812,309.00)	71,812,309.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(72,072,130.55)	72,072,130.55	0.00	(71,812,309.00)	71,812,309.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(73,586,773.81)	72,072,130.55	(1,514,643.26)	(73,038,242.00)	71,812,309.00	(1,225,933.00)	-19.1%

FORM 11
ADULT EDUCATION
FUND
EXPENDITURES

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	206,888.00	194,122.00	-6.2%
3) Other State Revenue		8300-8599	2,341,748.00	2,319,101.00	-1.0%
4) Other Local Revenue		8600-8799	198,387.09	100,800.00	-49.2%
5) TOTAL, REVENUES			2,747,023.09	2,614,023.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,425,743.74	1,336,047.00	-6.3%
2) Classified Salaries		2000-2999	298,303.27	316,480.00	6.1%
3) Employee Benefits		3000-3999	637,037.73	700,051.00	9.9%
4) Books and Supplies		4000-4999	50,338.63	79,137.00	57.2%
5) Services and Other Operating Expenditures		5000-5999	92,570.63	96,212.00	3.9%
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	104,983.79	86,096.00	-18.0%
9) TOTAL, EXPENDITURES			2,608,977.79	2,614,023.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			138,045.30	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138,045.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,849,940.76	1,990,584.06	7.6%
b) Audit Adjustments		9793	2,598.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,852,538.76	1,990,584.06	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,852,538.76	1,990,584.06	7.5%
2) Ending Balance, June 30 (E + F1e)			1,990,584.06	1,990,584.06	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			1,829,146.47	1,829,146.47	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	161,437.59	161,437.59	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,940,723.86		
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	104,063.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,044,787.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,528.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,674.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			54,203.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,990,584.06		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	206,888.00	194,122.00	-6.2%
TOTAL, FEDERAL REVENUE			206,888.00	194,122.00	-6.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,249,306.00	2,249,306.00	0.0%
All Other State Revenue	All Other	8590	92,442.00	69,795.00	-24.5%
TOTAL, OTHER STATE REVENUE			2,341,748.00	2,319,101.00	-1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,137.14	0.00	-100.0%
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	184,249.95	100,800.00	-45.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,387.09	100,800.00	-49.2%
TOTAL, REVENUES			2,747,023.09	2,614,023.00	-4.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,038,173.01	976,157.00	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	358,560.27	331,390.00	-7.6%
Other Certificated Salaries		1900	29,010.46	28,500.00	-1.8%
TOTAL, CERTIFICATED SALARIES			1,425,743.74	1,336,047.00	-6.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	113,374.78	131,580.00	16.1%
Classified Support Salaries		2200	9,838.27	10,000.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	25,994.76	25,995.00	0.0%
Clerical, Technical and Office Salaries		2400	149,095.46	148,905.00	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			298,303.27	316,480.00	6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	267,921.08	303,010.00	13.1%
PERS		3201-3202	27,288.55	36,198.00	32.6%
OASDI/Medicare/Alternative		3301-3302	42,190.84	39,393.00	-6.6%
Health and Welfare Benefits		3401-3402	184,004.57	210,841.00	14.6%
Unemployment Insurance		3501-3502	1,840.12	1,770.00	-3.8%
Workers' Compensation		3601-3602	103,276.33	99,151.00	-4.0%
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	10,516.24	9,688.00	-7.9%
TOTAL, EMPLOYEE BENEFITS			637,037.73	700,051.00	9.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,220.40	79,137.00	92.0%
Noncapitalized Equipment		4400	9,118.23	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,338.63	79,137.00	57.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,178.53	58,212.00	60.9%
Dues and Memberships		5300	2,381.25	3,000.00	26.0%
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	15,330.53	5,000.00	-67.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	960.16	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	37,720.16	30,000.00	-20.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,570.63	96,212.00	3.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	104,983.79	86,096.00	-18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,983.79	86,096.00	-18.0%
TOTAL, EXPENDITURES			2,608,977.79	2,614,023.00	0.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 12
CHILD
DEVELOPMENT
FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	915,578.00	935,785.00	2.2%
3) Other State Revenue		8300-8599	10,962,394.43	12,794,533.00	16.7%
4) Other Local Revenue		8600-8799	467,764.79	153,840.00	-67.1%
5) TOTAL, REVENUES			12,345,737.22	13,884,158.00	12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,670,448.81	2,762,292.00	3.4%
2) Classified Salaries		2000-2999	3,430,437.20	3,229,153.00	-5.9%
3) Employee Benefits		3000-3999	3,590,215.49	4,053,747.00	12.9%
4) Books and Supplies		4000-4999	36,669.61	688,440.00	1777.4%
5) Services and Other Operating Expenditures		5000-5999	1,950,604.85	2,573,423.00	31.9%
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	609,299.71	519,889.00	-14.7%
9) TOTAL, EXPENDITURES			12,287,675.67	13,826,944.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,061.55	57,214.00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	57,224.00	57,224.00	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			(57,224.00)	(57,224.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			837.55	(10.00)	-101.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,519.66	4,593.21	202.3%
b) Audit Adjustments		9793	2,236.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,755.66	4,593.21	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,755.66	4,593.21	22.3%
2) Ending Balance, June 30 (E + F1e)			4,593.21	4,583.21	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.01	0.00	-100.0%
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	2,561.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,593.20	2,022.21	-56.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,373,249.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	31,440.62		
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	341,650.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,993.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,748,333.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	197,570.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,524,606.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	21,563.46		
6) TOTAL, LIABILITIES			1,743,740.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,593.21		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
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	915,578.00	935,785.00	2.2%
TOTAL, FEDERAL REVENUE			915,578.00	935,785.00	2.2%
OTHER STATE REVENUE					
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	10,800,809.43	12,639,132.00	17.0%
All Other State Revenue	All Other	8590	161,585.00	155,401.00	-3.8%
TOTAL, OTHER STATE REVENUE			10,962,394.43	12,794,533.00	16.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	9,004.41	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	291,312.48	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	167,447.90	153,840.00	-8.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			467,764.79	153,840.00	-67.1%
TOTAL, REVENUES			12,345,737.22	13,884,158.00	12.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,063,953.49	1,784,473.00	-13.5%
Certificated Pupil Support Salaries		1200	3,139.92	77,996.00	2384.0%
Certificated Supervisors' and Administrators' Salaries		1300	603,355.40	819,481.00	35.8%
Other Certificated Salaries		1900	0.00	80,342.00	New
TOTAL, CERTIFICATED SALARIES			2,670,448.81	2,762,292.00	3.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,942,507.05	2,769,339.00	-5.9%
Classified Support Salaries		2200	111.42	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	110,929.68	95,397.00	-14.0%
Clerical, Technical and Office Salaries		2400	376,889.05	364,417.00	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,430,437.20	3,229,153.00	-5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	446,580.08	532,282.00	19.2%
PERS		3201-3202	553,495.29	638,402.00	15.3%
OASDI/Medicare/Alternative		3301-3302	324,246.74	313,788.00	-3.2%
Health and Welfare Benefits		3401-3402	1,831,563.06	2,125,908.00	16.1%
Unemployment Insurance		3501-3502	6,497.23	6,412.00	-1.3%
Workers' Compensation		3601-3602	361,086.38	359,489.00	-0.4%
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	66,746.71	77,466.00	16.1%
TOTAL, EMPLOYEE BENEFITS			3,590,215.49	4,053,747.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	40,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,669.61	648,440.00	1668.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,669.61	688,440.00	1777.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	457,864.99	0.00	-100.0%
Travel and Conferences		5200	3,571.33	26,476.00	641.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	287,246.27	268,000.00	-6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,662.44	14,360.00	153.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,109,642.18	1,126,587.00	1.5%
Professional/Consulting Services and Operating Expenditures		5800	86,617.64	1,138,000.00	1213.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,950,604.85	2,573,423.00	31.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	609,299.71	519,889.00	-14.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			609,299.71	519,889.00	-14.7%
TOTAL, EXPENDITURES			12,287,675.67	13,826,944.00	12.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	57,224.00	57,224.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			57,224.00	57,224.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,224.00)	(57,224.00)	0.0%

FORM 13
CAFETERIA
SPECIAL REVENUE
FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,471,776.82	17,514,666.00	0.2%
3) Other State Revenue		8300-8599	1,214,345.12	1,019,956.00	-16.0%
4) Other Local Revenue		8600-8799	745,989.93	808,952.00	8.4%
5) TOTAL, REVENUES			19,432,111.87	19,343,574.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,611,759.24	7,214,971.00	9.1%
3) Employee Benefits		3000-3999	3,433,073.96	4,275,766.00	24.5%
4) Books and Supplies		4000-4999	9,573,729.39	8,450,349.00	-11.7%
5) Services and Other Operating Expenditures		5000-5999	135,663.54	197,437.00	45.5%
6) Capital Outlay		6000-6999	197,870.43	130,000.00	-34.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,027,065.69	687,534.00	-33.1%
9) TOTAL, EXPENDITURES			20,979,162.25	20,956,057.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,547,050.38)	(1,612,483.00)	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,963,079.58	1,790,000.00	-8.8%
b) Transfers Out		7600-7629	240,619.52	206,843.00	-14.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,722,460.06	1,583,157.00	-8.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,409.68	(29,326.00)	-116.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23.87	176,506.55	739349.3%
b) Audit Adjustments		9793	1,073.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,096.87	176,506.55	15991.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,096.87	176,506.55	15991.8%
2) Ending Balance, June 30 (E + F1e)			176,506.55	147,180.55	-16.6%
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			168,463.18	138,573.18	-17.7%
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	8,043.37	8,607.37	7.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	410,521.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	24,050.41		
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	4,220,859.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,988,282.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,643,714.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,164,142.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,303,065.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,467,207.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			176,506.55		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	17,449,433.12	17,414,700.00	-0.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	22,343.70	99,966.00	347.4%
TOTAL, FEDERAL REVENUE			17,471,776.82	17,514,666.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	145,463.00	0.00	-100.0%
All Other State Revenue		8590	1,068,882.12	1,019,956.00	-4.6%
TOTAL, OTHER STATE REVENUE			1,214,345.12	1,019,956.00	-16.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	401,720.67	501,764.00	24.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,809.02	2,000.00	-88.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	327,460.24	305,188.00	-6.8%
TOTAL, OTHER LOCAL REVENUE			745,989.93	808,952.00	8.4%
TOTAL, REVENUES			19,432,111.87	19,343,574.00	-0.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,093,293.92	5,680,139.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	1,123,273.91	1,133,434.00	0.9%
Clerical, Technical and Office Salaries		2400	382,380.16	376,398.00	-1.6%
Other Classified Salaries		2900	12,811.25	25,000.00	95.1%
TOTAL, CLASSIFIED SALARIES			6,611,759.24	7,214,971.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	206,549.00	New
PERS		3201-3202	797,585.88	957,258.00	20.0%
OASDI/Medicare/Alternative		3301-3302	467,894.68	493,170.00	5.4%
Health and Welfare Benefits		3401-3402	1,537,824.16	1,920,459.00	24.9%
Unemployment Insurance		3501-3502	7,090.78	7,680.00	8.3%
Workers' Compensation		3601-3602	386,377.93	433,659.00	12.2%
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	236,300.53	256,991.00	8.8%
TOTAL, EMPLOYEE BENEFITS			3,433,073.96	4,275,766.00	24.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	984,258.44	1,199,379.00	21.9%
Noncapitalized Equipment		4400	92,700.73	101,004.00	9.0%
Food		4700	8,496,770.22	7,149,966.00	-15.9%
TOTAL, BOOKS AND SUPPLIES			9,573,729.39	8,450,349.00	-11.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,485.38	37,500.00	102.9%
Dues and Memberships		5300	1,200.00	1,500.00	25.0%
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	155,195.28	160,000.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(203,595.37)	(204,601.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	164,378.25	203,038.00	23.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,663.54	197,437.00	45.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	197,870.43	130,000.00	-34.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			197,870.43	130,000.00	-34.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,027,065.69	687,534.00	-33.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,027,065.69	687,534.00	-33.1%
TOTAL, EXPENDITURES			20,979,162.25	20,956,057.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,963,079.58	1,790,000.00	-8.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,963,079.58	1,790,000.00	-8.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	240,619.52	206,843.00	-14.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			240,619.52	206,843.00	-14.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,722,460.06	1,583,157.00	-8.1%

FORM 14
DEFERRED
MAINTENANCE
FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51.85	0.00	-100.0%
5) TOTAL, REVENUES			51.85	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51.85	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51.85	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,388.59	5,451.44	1.2%
b) Audit Adjustments		9793	11.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,399.59	5,451.44	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,399.59	5,451.44	1.0%
2) Ending Balance, June 30 (E + F1e)			5,451.44	5,451.44	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	5,469.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,451.44	(17.56)	-100.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,433.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18.13		
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			5,451.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,451.44		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51.85	0.00	-100.0%
TOTAL, REVENUES			51.85	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 21

BUILDING FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,390.00	6,793.00	-45.2%
4) Other Local Revenue		8600-8799	1,815,029.48	0.00	-100.0%
5) TOTAL, REVENUES			1,827,419.48	6,793.00	-99.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,616,458.05	2,770,660.00	5.9%
3) Employee Benefits		3000-3999	1,065,176.47	1,288,374.00	21.0%
4) Books and Supplies		4000-4999	43,343.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,128,713.64	9,146,948.00	-9.7%
6) Capital Outlay		6000-6999	66,221,948.39	61,566,552.00	-7.0%
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			80,075,640.36	74,772,534.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,248,220.88)	(74,765,741.00)	-4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,248,220.88)	(74,765,741.00)	-4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,850,400.93	123,038,606.42	-40.5%
b) Audit Adjustments		9793	443,091.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			207,293,491.93	123,038,606.42	-40.6%
d) Other Restatements		9795	(6,006,664.63)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,286,827.30	123,038,606.42	-38.9%
2) Ending Balance, June 30 (E + F1e)			123,038,606.42	48,272,865.42	-60.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	293,231.75	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			122,522,851.41	48,050,342.16	-60.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	222,523.26	222,523.26	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	137,077,949.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	525,327.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,197.39		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	293,231.75		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			137,903,706.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,865,100.40		
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			14,865,100.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			123,038,606.42		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	12,390.00	6,793.00	-45.2%
TOTAL, OTHER STATE REVENUE			12,390.00	6,793.00	-45.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,601,616.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	213,413.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,815,029.48	0.00	-100.0%
TOTAL, REVENUES			1,827,419.48	6,793.00	-99.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	111,699.25	144,663.00	29.5%
Classified Supervisors' and Administrators' Salaries		2300	2,189,168.19	2,302,702.00	5.2%
Clerical, Technical and Office Salaries		2400	246,999.19	240,959.00	-2.4%
Other Classified Salaries		2900	68,591.42	82,336.00	20.0%
TOTAL, CLASSIFIED SALARIES			2,616,458.05	2,770,660.00	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,909.56	34,284.00	-4.5%
PERS		3201-3202	347,488.81	444,219.00	27.8%
OASDI/Medicare/Alternative		3301-3302	184,382.57	199,469.00	8.2%
Health and Welfare Benefits		3401-3402	315,012.24	413,038.00	31.1%
Unemployment Insurance		3501-3502	2,804.04	2,965.00	5.7%
Workers' Compensation		3601-3602	155,643.46	165,970.00	6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,935.79	28,429.00	18.8%
TOTAL, EMPLOYEE BENEFITS			1,065,176.47	1,288,374.00	21.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,526.81	0.00	-100.0%
Noncapitalized Equipment		4400	817.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			43,343.81	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,263.88	5,000.00	120.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	620.57	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	241,537.53	147,948.00	-38.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,645.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	9,862,772.16	8,994,000.00	-8.8%
Communications		5900	874.50	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,128,713.64	9,146,948.00	-9.7%
CAPITAL OUTLAY					
Land		6100	884,330.87	42,745,104.00	4733.6%
Land Improvements		6170	65,892.73	0.00	-100.0%
Buildings and Improvements of Buildings		6200	64,750,747.08	18,803,978.00	-71.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	520,977.71	17,470.00	-96.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			66,221,948.39	61,566,552.00	-7.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,075,640.36	74,772,534.00	-6.6%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

FORM 25
CAPITAL
FACILITIES FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,642,935.73	0.00	-100.0%
5) TOTAL, REVENUES			15,642,935.73	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	500,000.00	New
6) Capital Outlay		6000-6999	28,216.11	847,730.00	2904.4%
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			28,216.11	1,347,730.00	4676.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,614,719.62	(1,347,730.00)	-108.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,614,719.62	(1,347,730.00)	-108.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,502,763.64	32,146,656.26	94.8%
b) Audit Adjustments		9793	29,173.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,531,936.64	32,146,656.26	94.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,531,936.64	32,146,656.26	94.5%
2) Ending Balance, June 30 (E + F1e)			32,146,656.26	30,798,926.26	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			35,549.93	35,549.93	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	10,683,969.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	32,111,106.33	20,079,407.33	-37.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,474,348.12		
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	1,672,308.14		
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			32,146,656.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			32,146,656.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	194,690.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	15,437,185.82	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	11,058.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,642,935.73	0.00	-100.0%
TOTAL, REVENUES			15,642,935.73	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	500,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	500,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,216.11	847,730.00	2904.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,216.11	847,730.00	2904.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,216.11	1,347,730.00	4676.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	261,354.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	189,076.45	0.00	-100.0%
5) TOTAL, REVENUES			450,430.45	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,037.03	0.00	-100.0%
3) Employee Benefits		3000-3999	116.78	0.00	-100.0%
4) Books and Supplies		4000-4999	15,739.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	61,136.91	24,000.00	-60.7%
6) Capital Outlay		6000-6999	259,802.60	200,000.00	-23.0%
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			337,832.68	224,000.00	-33.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,597.77	(224,000.00)	-298.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,597.77	(224,000.00)	-298.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,968,839.86	9,096,296.26	206.4%
b) Audit Adjustments		9793	8,194.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,977,033.86	9,096,296.26	205.5%
d) Other Restatements		9795	6,006,664.63	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,983,698.49	9,096,296.26	1.3%
2) Ending Balance, June 30 (E + F1e)			9,096,296.26	8,872,296.26	-2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,940,488.51	8,716,488.51	-2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	155,807.75	155,807.75	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,114,404.33		
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	7,320.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,121,724.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,428.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,428.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,096,296.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	261,354.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			261,354.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,268.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	155,807.75	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,076.45	0.00	-100.0%
TOTAL, REVENUES			450,430.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,037.03	0.00	-100.0%
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			1,037.03	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	53.44	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.12	0.00	-100.0%
Workers' Compensation		3601-3602	62.22	0.00	-100.0%
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			116.78	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,739.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,739.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,136.91	24,000.00	-60.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,136.91	24,000.00	-60.7%
CAPITAL OUTLAY					
Land		6100	9,000.00	0.00	-100.0%
Land Improvements		6170	41,378.98	0.00	-100.0%
Buildings and Improvements of Buildings		6200	209,423.62	200,000.00	-4.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			259,802.60	200,000.00	-23.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			337,832.68	224,000.00	-33.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

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SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	73,305.43	0.00	-100.0%
4) Other Local Revenue		8600-8799	208,390.14	0.00	-100.0%
5) TOTAL, REVENUES			281,695.57	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,551.82	0.00	-100.0%
3) Employee Benefits		3000-3999	8,463.74	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,108.04	0.00	-100.0%
6) Capital Outlay		6000-6999	558,704.15	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			691,827.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(410,132.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410,132.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,230,466.64	822,963.46	-33.1%
b) Audit Adjustments		9793	2,629.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,233,095.64	822,963.46	-33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,233,095.64	822,963.46	-33.3%
2) Ending Balance, June 30 (E + F1e)			822,963.46	822,963.46	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			706,093.68	706,093.68	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	116,869.78	116,869.78	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	828,301.19		
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	2,779.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			831,080.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	920.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,197.39		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,117.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			822,963.46		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	73,305.43	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			73,305.43	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,390.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	200,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			208,390.14	0.00	-100.0%
TOTAL, REVENUES			281,695.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	58,551.82	0.00	-100.0%
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			58,551.82	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,294.06	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,983.33	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	55.77	0.00	-100.0%
Workers' Compensation		3601-3602	3,130.58	0.00	-100.0%
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			8,463.74	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,108.04	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,108.04	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	542,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,704.15	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			558,704.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			691,827.75	0.00	-100.0%

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

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

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BOND INTEREST
AND REDEMPTION
FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,257,370.39	3,515,994.00	7.9%
3) Other State Revenue		8300-8599	387,888.41	442,000.00	14.0%
4) Other Local Revenue		8600-8799	66,283,703.26	75,923,058.00	14.5%
5) TOTAL, REVENUES			69,928,962.06	79,881,052.00	14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	75,241,695.16	76,694,737.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,241,695.16	76,694,737.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,312,733.10)	3,186,315.00	-160.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,312,733.10)	3,186,315.00	-160.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,932,553.74	80,797,200.64	-6.0%
b) Audit Adjustments		9793	177,380.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			86,109,933.74	80,797,200.64	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,109,933.74	80,797,200.64	-6.2%
2) Ending Balance, June 30 (E + F1e)			80,797,200.64	83,983,515.64	3.9%
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			80,797,200.64	83,983,515.64	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	80,551,450.85		
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	245,749.79		
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			80,797,200.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			80,797,200.64		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,257,370.39	3,515,994.00	7.9%
TOTAL, FEDERAL REVENUE			3,257,370.39	3,515,994.00	7.9%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	387,888.41	442,000.00	14.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			387,888.41	442,000.00	14.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	56,096,894.33	65,336,543.00	16.5%
Unsecured Roll		8612	2,867,855.02	3,900,000.00	36.0%
Prior Years' Taxes		8613	759,235.64	700,000.00	-7.8%
Supplemental Taxes		8614	2,945,533.98	2,400,000.00	-18.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	569,969.35	542,300.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	3,044,214.94	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,283,703.26	75,923,058.00	14.5%
TOTAL, REVENUES			69,928,962.06	79,881,052.00	14.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	30,679,214.94	29,999,215.00	-2.2%
Bond Interest and Other Service Charges		7434	44,562,480.22	46,695,522.00	4.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,241,695.16	76,694,737.00	1.9%
TOTAL, EXPENDITURES			75,241,695.16	76,694,737.00	1.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 67
SELF-INSURANCE
FUND

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,753.00	4,424.00	152.4%
4) Other Local Revenue		8600-8799	23,335,152.17	21,207,931.00	-9.1%
5) TOTAL, REVENUES			23,336,905.17	21,212,355.00	-9.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	34,121.90	250,000.00	632.7%
2) Classified Salaries		2000-2999	1,707,483.67	1,576,225.00	-7.7%
3) Employee Benefits		3000-3999	554,832.96	590,233.00	6.4%
4) Books and Supplies		4000-4999	36,896.77	65,400.00	77.3%
5) Services and Other Operating Expenses		5000-5999	20,785,468.70	16,430,495.00	-21.0%
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			23,118,804.00	18,912,353.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			218,101.17	2,300,002.00	954.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,592.80	300,000.00	99.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(150,592.80)	(300,000.00)	99.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			67,508.37	2,000,002.00	2862.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,780,960.72	6,854,637.09	1.1%
b) Audit Adjustments		9793	6,168.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,787,128.72	6,854,637.09	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,787,128.72	6,854,637.09	1.0%
2) Ending Net Position, June 30 (E + F1e)			6,854,637.09	8,854,639.09	29.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,854,637.09	8,854,639.09	29.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,786,042.94		
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	589,914.23		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	826,731.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			8,202,688.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,182,845.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	165,205.24		
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			1,348,051.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			6,854,637.09		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	1,753.00	4,424.00	152.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,753.00	4,424.00	152.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,496.26	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	23,303,215.10	21,207,931.00	-9.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,440.81	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,335,152.17	21,207,931.00	-9.1%
TOTAL, REVENUES			23,336,905.17	21,212,355.00	-9.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	34,121.90	250,000.00	632.7%
TOTAL, CERTIFICATED SALARIES			34,121.90	250,000.00	632.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	145,821.79	390,629.00	167.9%
Classified Supervisors' and Administrators' Salaries		2300	1,488,043.89	1,113,588.00	-25.2%
Clerical, Technical and Office Salaries		2400	73,617.99	72,008.00	-2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,707,483.67	1,576,225.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,080.97	4,424.00	-12.9%
PERS		3201-3202	197,896.65	226,556.00	14.5%
OASDI/Medicare/Alternative		3301-3302	107,133.84	99,671.00	-7.0%
Health and Welfare Benefits		3401-3402	140,122.34	176,235.00	25.8%
Unemployment Insurance		3501-3502	1,821.74	1,360.00	-25.3%
Workers' Compensation		3601-3602	98,544.96	76,272.00	-22.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,232.46	5,715.00	35.0%
TOTAL, EMPLOYEE BENEFITS			554,832.96	590,233.00	6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,940.79	16,400.00	26.7%
Noncapitalized Equipment		4400	23,955.98	49,000.00	104.5%
TOTAL, BOOKS AND SUPPLIES			36,896.77	65,400.00	77.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	424.15	4,000.00	843.1%
Dues and Memberships		5300	80.00	500.00	525.0%
Insurance		5400-5450	2,233,690.49	3,150,000.00	41.0%
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	9,200.00	11,000.00	19.6%
Professional/Consulting Services and Operating Expenditures		5800	18,541,874.06	13,264,695.00	-28.5%
Communications		5900	200.00	300.00	50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,785,468.70	16,430,495.00	-21.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,118,804.00	18,912,353.00	-18.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	150,592.80	300,000.00	99.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,592.80	300,000.00	99.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(150,592.80)	(300,000.00)	99.2%

FORM 76
WARRANT/PASS
THROUGH FUND

Description	Object Codes	2017-18 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	23,608,906.51
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	268,947.61
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	105,641.84
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		23,983,495.96
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	23,983,495.96
3) TOTAL, LIABILITIES (Must equal A5)		23,983,495.96

FORM A
AVERAGE DAILY
ATTENDANCE

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34,877.61	34,840.86	34,877.61	34,877.61	34,840.86	34,877.61
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	34,877.61	34,840.86	34,877.61	34,877.61	34,840.86	34,877.61
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34,877.61	34,840.86	34,877.61	34,877.61	34,840.86	34,877.61
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**FORM ASSET
SCHEDULE OF
CAPITAL ASSET**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,701,767.37		17,701,767.37			17,701,767.37
Work in Progress	101,638,903.00	2,031,021.00	103,669,924.00			103,669,924.00
Total capital assets not being depreciated	119,340,670.37	2,031,021.00	121,371,691.37	0.00	0.00	121,371,691.37
Capital assets being depreciated:						
Land Improvements	66,652,897.00		66,652,897.00			66,652,897.00
Buildings	1,028,032,362.00	53,420,415.00	1,081,452,777.00			1,081,452,777.00
Equipment	15,289,982.00	(245,515.00)	15,044,467.00			15,044,467.00
Total capital assets being depreciated	1,109,975,241.00	53,174,900.00	1,163,150,141.00	0.00	0.00	1,163,150,141.00
Accumulated Depreciation for:						
Land Improvements	(34,652,607.00)	(2,717,316.00)	(37,369,923.00)			(37,369,923.00)
Buildings	(303,776,426.00)	(23,412,389.00)	(327,188,815.00)			(327,188,815.00)
Equipment	(13,411,001.00)	3,378,355.00	(10,032,646.00)			(10,032,646.00)
Total accumulated depreciation	(351,840,034.00)	(22,751,350.00)	(374,591,384.00)	0.00	0.00	(374,591,384.00)
Total capital assets being depreciated, net	758,135,207.00	30,423,550.00	788,558,757.00	0.00	0.00	788,558,757.00
Governmental activity capital assets, net	877,475,877.37	32,454,571.00	909,930,448.37	0.00	0.00	909,930,448.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

**FORM CAT
FEDERAL GRANT
AWARDS,
REVENUES, &
EXPENDITURES—
ALL FUNDS**

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

FEDERAL PROGRAM NAME	Medi Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	6011110010	
AWARD		
1. Prior Year Restricted Ending Balance	370,064.03	370,064.03
2. a. Current Year Award	1,031,410.69	1,031,410.69
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,031,410.69	1,031,410.69
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,401,474.72	1,401,474.72
REVENUES		
5. Cash Received in Current Year	883,745.21	883,745.21
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	147,665.48	147,665.48
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	147,665.48	147,665.48
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,031,410.69	1,031,410.69
EXPENDITURES		
10. Donor-Authorized Expenditures	1,030,687.11	1,030,687.11
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,030,687.11	1,030,687.11
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	370,787.61	370,787.61

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

FEDERAL PROGRAM NAME	Title I Basic Grant	School Improvement Grant (SIG)	School Improvement Grant (SIG)	School Improvement Grant (SIG)	Local Assistance	Local Assistance/ Parentally Placed Private School	Local Assistance / Early Intervening
FEDERAL CATALOG NUMBER	84.01	84.377A	84.377A	84.377A	84.027A/13379	84.02A/13379	84.027A/13379
RESOURCE CODE	3010	3180 Future 123	3180 CUES 149	3180 LEA 923	3310	3311	3312
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8990
LOCAL DESCRIPTION (if any)	6014850006	6013184001	6013184001	6013184001	6015300001	6013311001	6013312001
AWARD							
1. Prior Year Carryover	0.00	328,883.62	511,606.35	239,928.89	0.00	0.00	611,221.05
2. a. Current Year Award	18,457,250.00	1,628,137.00	1,646,331.00	725,532.00	7,595,996.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	18,457,250.00	1,628,137.00	1,646,331.00	725,532.00	7,595,996.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	(907,835.40)	53,436.00	854,399.40
4. Total Available Award (sum lines 1, 2d, & 3)	18,457,250.00	1,957,020.62	2,157,937.35	965,460.89	6,688,160.60	53,436.00	1,465,620.45
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	152,487.23	197,700.19	83,324.44	0.00	0.00	0.00
6. Cash Received in Current Year	16,404,135.00	545,964.17	883,518.56	290,836.27	5,555,235.42	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	(1,519,056.45)	53,436.00	1,465,620.45
8. Total Available (sum lines 5, 6, & 7)	16,404,135.00	698,451.40	1,081,218.75	374,160.71	4,036,178.97	53,436.00	1,465,620.45
EXPENDITURES							
9. Donor-Authorized Expenditures	16,000,468.36	1,343,341.86	1,361,778.05	686,031.32	6,688,160.60	53,436.00	1,465,620.45
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	16,000,468.36	1,343,341.86	1,361,778.05	686,031.32	6,688,160.60	53,436.00	1,465,620.45
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	403,666.64	(644,890.46)	(280,559.30)	(311,870.61)	(2,651,981.63)	0.00	0.00
a. Unearned Revenue	403,666.64	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	644,890.46	280,559.30	311,870.61	2,651,981.63	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,456,781.64	613,678.76	796,159.30	279,429.57	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	2,456,781.64	613,678.76	796,159.30	279,429.57	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,000,468.36	1,343,341.86	1,361,778.05	686,031.32	8,207,217.05	0.00	0.00

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FEDERAL PROGRAM NAME	Preschool Grants	Preschool Local Entitlement	IDEA Mental Health ADA Allocation	Preschool Local Entitlement / Early Intervening	Preschool Staff Development	Part C, Early Intevention Grant	Alternative Dispute Resolution Program
FEDERAL CATALOG NUMBER	84.027A/13430	84.027A/13682	84.027A	84.027/10132	84.173A/13431	84.181/23761	84.027A
RESOURCE CODE	3315	3320	3327	3332	3345	3385	3395
REVENUE OBJECT	8182	8182	8182	8990	8182	8182	8182
LOCAL DESCRIPTION (if any)	6015100004	6015100002	6013327001	6013332001	6015100001	6015000003	6010003395
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	2,684.00	0.00	0.00
2. a. Current Year Award	234,248.00	753,779.00	425,496.00	0.00	2,656.00	205,411.00	15,823.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	234,248.00	753,779.00	425,496.00	0.00	2,656.00	205,411.00	15,823.00
3. Required Matching Funds/Other	0.00	(59,073.00)	0.00	59,073.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	234,248.00	694,706.00	425,496.00	59,073.00	5,340.00	205,411.00	15,823.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	140,971.00	416,105.00	177,270.00	0.00	0.00	135,293.00	0.00
7. Contributed Matching Funds	0.00	(59,073.00)	0.00	59,073.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	140,971.00	357,032.00	177,270.00	59,073.00	0.00	135,293.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	234,248.00	694,706.00	425,496.00	59,073.00	2,684.00	205,411.00	15,823.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	234,248.00	694,706.00	425,496.00	59,073.00	2,684.00	205,411.00	15,823.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(93,277.00)	(337,674.00)	(248,226.00)	0.00	(2,684.00)	(70,118.00)	(15,823.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	93,277.00	337,674.00	248,226.00	0.00	2,684.00	70,118.00	15,823.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	2,656.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	2,656.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	234,248.00	753,779.00	425,496.00	0.00	2,684.00	205,411.00	15,823.00

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FEDERAL PROGRAM NAME	Workability II, Transition Partnership	Career and Tech Education Improvement	Title II, Part A Improving Teacher Quality	Title II, Part A Principal Training	Title II, Part A Principal Training	Title II, Part D EETT	California Math & Science Partnership
FEDERAL CATALOG NUMBER	84.126	84.048	84.367	84.367	84.367	84.318	84.366B
RESOURCE CODE	3410	3550	4035	4036	4036	4046	4050
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6015650001	6013800003	6011110077	6011110093	6012000001	6010004046	6011020101
AWARD							
1. Prior Year Carryover	0.00	0.00	565,230.16	14,308.09	3,000.00	12,721.31	71,907.04
2. a. Current Year Award	391,639.38	456,160.00	1,995,831.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	391,639.38	456,160.00	1,995,831.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	391,639.38	456,160.00	2,561,061.16	14,308.09	3,000.00	12,721.31	71,907.04
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	371,298.16	14,308.09	3,000.00	12,721.31	0.00
6. Cash Received in Current Year	225,071.57	0.00	1,564,771.00	0.00	0.00	0.00	69,587.74
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	225,071.57	0.00	1,936,069.16	14,308.09	3,000.00	12,721.31	69,587.74
EXPENDITURES							
9. Donor-Authorized Expenditures	391,615.24	456,160.00	2,208,699.97	14,308.09	3,000.00	12,721.31	69,587.74
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	391,615.24	456,160.00	2,208,699.97	14,308.09	3,000.00	12,721.31	69,587.74
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(166,543.67)	(456,160.00)	(272,630.81)	0.00	0.00	0.00	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	166,543.67	456,160.00	272,630.81	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	24.14	0.00	352,361.19	0.00	0.00	0.00	2,319.30
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	352,361.19	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	391,615.24	456,160.00	2,208,699.97	14,308.09	3,000.00	12,721.31	69,587.74

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FEDERAL PROGRAM NAME	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers
FEDERAL CATALOG NUMBER	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603
RESOURCE CODE	4124-1868	4124-1869	4124-1870	4124-1871	4124-1872	1424-1873	4124-1874
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6011868001	6011869001	6011870001	6011871001	6011872001	6011873001	6011874001
AWARD							
1. Prior Year Carryover	1,149.92	3,714.62	1,249.16	77,530.98	110,914.05	11,650.81	0.00
2. a. Current Year Award	250,000.00	20,000.00	25,000.00	526,690.67	1,598,831.66	175,000.00	140,000.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	250,000.00	20,000.00	25,000.00	526,690.67	1,598,831.66	175,000.00	140,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	251,149.92	23,714.62	26,249.16	604,221.65	1,709,745.71	186,650.81	140,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	226,149.92	18,714.62	23,749.16	551,552.59	1,549,862.53	169,150.81	105,000.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	226,149.92	18,714.62	23,749.16	551,552.59	1,549,862.53	169,150.81	105,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	251,149.92	23,714.62	26,249.16	604,221.65	1,709,745.71	186,650.81	140,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	251,149.92	23,714.62	26,249.16	604,221.65	1,709,745.71	186,650.81	140,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(25,000.00)	(5,000.00)	(2,500.00)	(52,669.06)	(159,883.18)	(17,500.00)	(35,000.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	25,000.00	5,000.00	2,500.00	52,669.06	159,883.18	17,500.00	35,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	251,149.92	23,714.62	26,249.16	604,221.65	1,709,745.71	186,650.81	140,000.00

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FEDERAL PROGRAM NAME	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers	21st Century Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	Title III Immigrant Ed. Program	Title III LEP
FEDERAL CATALOG NUMBER	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.365	84.365
RESOURCE CODE	4124-1875	4124-1876	4124-1877	4124-1879	4124-1880	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6011875001	6011876001	6011877001	6011879001	6011880001	6014760005	6014760004
AWARD							
1. Prior Year Carryover	53,437.35	3,928.85	4,135.14	0.00	0.00	166,065.62	388,852.00
2. a. Current Year Award	725,250.50	60,000.00	60,000.00	2,153,200.00	50,000.00	251,349.00	1,272,200.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	725,250.50	60,000.00	60,000.00	2,153,200.00	50,000.00	251,349.00	1,272,200.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	778,687.85	63,928.85	64,135.14	2,153,200.00	50,000.00	417,414.62	1,661,052.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	2,800.62	0.00
6. Cash Received in Current Year	706,162.79	57,928.85	58,135.14	1,614,900.00	45,000.00	217,361.00	1,068,524.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	706,162.79	57,928.85	58,135.14	1,614,900.00	45,000.00	220,161.62	1,068,524.00
EXPENDITURES							
9. Donor-Authorized Expenditures	778,687.85	63,928.85	64,135.14	2,153,200.00	50,000.00	267,282.59	1,377,871.26
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	778,687.85	63,928.85	64,135.14	2,153,200.00	50,000.00	267,282.59	1,377,871.26
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(72,525.06)	(6,000.00)	(6,000.00)	(538,300.00)	(5,000.00)	(47,120.97)	(309,347.26)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	72,525.06	6,000.00	6,000.00	538,300.00	5,000.00	47,120.97	309,347.26
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	150,132.03	283,180.74
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	150,132.03	283,180.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	778,687.85	63,928.85	64,135.14	2,153,200.00	50,000.00	267,282.59	1,377,871.26

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FEDERAL PROGRAM NAME	Refugee Children Suppt. Asst.	Indian Education	Refugee Children Supp. Asst.	Healthy Oakland Teen (HOT)	CA Promise	Full Services Community School	Federal Project Prevention
FEDERAL CATALOG NUMBER	93.576	84.06	93.576	U78PS0041036	CFDA#84.4188P	U215J140085-14A	S184M140126
RESOURCE CODE	4216	4510	5810	5841	5843	5848	5849
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6010004216	6014850003	6011205810	6015841001	6010005843	6011528001	6011340004
AWARD							
1. Prior Year Carryover	144,460.54	0.00	0.00	6,504.14	79,531.57	348,439.76	302,304.54
2. a. Current Year Award	0.00	40,422.00	170,567.00	378,720.00	311,691.00	486,659.00	586,714.79
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	(144,460.54)	0.00	144,460.54	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	(144,460.54)	40,422.00	315,027.54	378,720.00	311,691.00	486,659.00	586,714.79
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	40,422.00	315,027.54	385,224.14	391,222.57	835,098.76	889,019.33
REVENUES							
5. Unearned Revenue Deferred from Prior Year	12,410.04	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	(12,410.04)	40,421.98	203,227.79	211,082.09	146,873.99	629,850.60	712,328.42
7. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	40,421.98	203,227.79	211,082.09	146,873.99	629,850.60	712,328.42
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	40,421.98	177,494.56	359,386.01	273,914.29	644,459.00	732,426.65
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	40,421.98	177,494.56	359,386.01	273,914.29	644,459.00	732,426.65
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	25,733.23	(148,303.92)	(127,040.30)	(14,608.40)	(20,098.23)
a. Unearned Revenue	0.00	0.00	25,733.23	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	148,303.92	127,040.30	14,608.40	20,098.23
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.02	137,532.98	25,838.13	117,308.28	190,639.76	156,592.68
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	137,532.98	25,838.13	117,308.28	190,639.76	156,592.68
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	40,421.98	177,494.56	359,386.01	273,914.29	644,459.00	732,426.65

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

FEDERAL PROGRAM NAME	School Climate Transformation	Leveled Literacy Intervention	Carol White PEP Grant	SERP - NSF TRUmath	TOTAL
FEDERAL CATALOG NUMBER	S184G140304	R305L160008	S215F160139	CFDA 47.076	
RESOURCE CODE	5850	5853	5854	5855	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	6011340005	6015853001	6010005854	6011197002	
AWARD					
1. Prior Year Carryover	365,374.52	21,996.37	244,213.71	0.00	4,696,944.16
2. a. Current Year Award	605,168.00	108,579.00	732,205.00	449,630.80	45,712,167.80
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	(192,555.00)	(192,555.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	605,168.00	108,579.00	732,205.00	257,075.80	45,519,612.80
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	970,542.52	130,575.37	976,418.71	257,075.80	50,216,556.96
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	850,050.08
6. Cash Received in Current Year	903,173.63	107,773.93	794,818.33	96,910.84	36,655,001.70
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	903,173.63	107,773.93	794,818.33	96,910.84	37,505,051.78
EXPENDITURES					
9. Donor-Authorized Expenditures	944,303.60	113,213.19	796,176.22	143,602.16	44,314,605.21
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	944,303.60	113,213.19	796,176.22	143,602.16	44,314,605.21
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(41,129.97)	(5,439.26)	(1,357.89)	(46,691.32)	(6,809,553.43)
a. Unearned Revenue	0.00	0.00	0.00	0.00	429,399.87
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	41,129.97	5,439.26	1,357.89	46,691.32	7,238,953.30
14. Unused Grant Award Calculation (line 4 minus line 9)	26,238.92	17,362.18	180,242.49	113,473.64	5,901,951.75
15. If Carryover is allowed, enter line 14 amount here	26,238.92	17,362.18	180,242.49	113,473.64	5,899,608.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	944,303.60	113,213.19	796,176.22	143,602.16	44,314,605.21

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

LOCAL PROGRAM NAME	Wallace Foundation	Chabot SSC JPA	Live Scan Fingerprint	Mills College on Loan Services	OPEF Salesforce School Safety SSO	OPEF Salesforce School Safety	OPEF/Community Ready Initiative
RESOURCE CODE	9001	9002	9003	9004	9006	9006	9006
REVENUE OBJECT	8699	8699	8699	8699	8699-1110	8699-9157	8699-1110
LOCAL DESCRIPTION (if any)	6011341006	6019002001	6019193701	6019004001	6011110802	6019157803	6010009006
AWARD							
1. Prior Year Restricted Ending Balance	243,164.71	7,445.47	9,810.35	(16,511.87)	0.00	0.00	6,204.32
2. a. Current Year Award	0.00	60,000.00	73,847.80	0.00	15,000.00	90,000.00	29,750.00
b. Other Adjustments	0.00	0.00	0.00	16,511.87	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	60,000.00	73,847.80	16,511.87	15,000.00	90,000.00	29,750.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	243,164.71	67,445.47	83,658.15	0.00	15,000.00	90,000.00	35,954.32
REVENUES							
5. Cash Received in Current Year	0.00	60,000.00	65,965.00	16,511.87	15,000.00	90,000.00	29,750.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	7,882.80	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	7,882.80	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	60,000.00	73,847.80	16,511.87	15,000.00	90,000.00	29,750.00
EXPENDITURES							
10. Donor-Authorized Expenditures	122,065.98	67,445.47	56,298.38	0.00	14,671.52	79,240.99	19,425.09
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	122,065.98	67,445.47	56,298.38	0.00	14,671.52	79,240.99	19,425.09
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	121,098.73	0.00	27,359.77	0.00	328.48	10,759.01	16,529.23

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

LOCAL PROGRAM NAME	OPEF/Oak. Legend Bktbl Classic	Oakland Public Ed Funds	OPEF/OPSR- Middle School Future	OPEF-K2C Program	OPEF Mental Health	African American Male	Oakland Public Ed Funds Equity & Leadership
RESOURCE CODE	9006	9006	9006	9006	9006	9006	9006
REVENUE OBJECT	8699-1110	8699-1110	8699-3988	8699-1001	8699-1340	8699-1535	8699-1538
LOCAL DESCRIPTION (if any)	6010009007	6011110175	6013988006	6011001001	6011340006	6011535001	6011538001
AWARD							
1. Prior Year Restricted Ending Balance	1,593.36	0.00	120,000.00	2,007.72	0.00	12,516.14	0.00
2. a. Current Year Award	46,500.00	56,300.00	120,000.00	0.00	30,000.00	0.00	175,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	46,500.00	56,300.00	120,000.00	0.00	30,000.00	0.00	175,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	48,093.36	56,300.00	240,000.00	2,007.72	30,000.00	12,516.14	175,000.00
REVENUES							
5. Cash Received in Current Year	46,500.00	56,300.00	120,000.00	0.00	30,000.00	0.00	175,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	46,500.00	56,300.00	120,000.00	0.00	30,000.00	0.00	175,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	50,308.76	197,390.70	0.00	0.00	0.00	163,878.98
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	50,308.76	197,390.70	0.00	0.00	0.00	163,878.98
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	48,093.36	5,991.24	42,609.30	2,007.72	30,000.00	12,516.14	11,121.02

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

LOCAL PROGRAM NAME	Parent Techer Home Visit	OPEF Bloomberg Philanthrophies	OPEF/Bloomberg Philanthrophy	OPEF/M&S Dell Foundation	Oakland Public Ed Funds	Subsidiaries	Donations
RESOURCE CODE	9006	9006	9006	9006	9006	9009	9011
REVENUE OBJECT	8699-1644	8699-1173	8699-8507	8699-9150	8699-9440	8699	8699
LOCAL DESCRIPTION (if any)	6011644001	6011173001	6018507001	6019150006	6019440001	6019007002	Various
AWARD							
1. Prior Year Restricted Ending Balance	1,500.00	0.00	44,634.22	35,885.12	80,000.00	19,156.51	898,807.98
2. a. Current Year Award	0.00	165,500.00	0.00	0.00	95,000.00	0.00	1,706,682.29
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	165,500.00	0.00	0.00	95,000.00	0.00	1,706,682.29
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	(12,941.46)	(3,570.41)
4. Total Available Award (sum lines 1, 2c, & 3)	1,500.00	165,500.00	44,634.22	35,885.12	175,000.00	6,215.05	2,601,919.86
REVENUES							
5. Cash Received in Current Year	0.00	165,500.00	0.00	0.00	95,000.00	0.00	1,706,682.29
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	165,500.00	0.00	0.00	95,000.00	0.00	1,706,682.29
EXPENDITURES							
10. Donor-Authorized Expenditures	1,186.99	102,548.38	352.68	35,885.12	111,709.22	4,302.55	1,704,403.29
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,186.99	102,548.38	352.68	35,885.12	111,709.22	4,302.55	1,704,403.29
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	313.01	62,951.62	44,281.54	0.00	63,290.78	1,912.50	897,516.57

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

LOCAL PROGRAM NAME	Video Tape Royalties	CA Education Initiative FD	Bechtel Smart Center	Bechtel After School Wellness	Bechtel Math & Science	Bechtel - Science	Bechtel - Elementary Math
RESOURCE CODE	9012	9014	9017	9017	9017	9017	9017
REVENUE OBJECT	8699	8699	8699-9025	8699-1014	8699-1136	8699-1143	8699/1187/1197
LOCAL DESCRIPTION (if any)	6011110078	6013114001	6013855002	6011014001	6011136001	6011143009	6011187001
AWARD							
1. Prior Year Restricted Ending Balance	440.82	11,266.69	77,803.90	128.19	5,467.38	195,777.67	51,356.89
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	284,205.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	284,205.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	440.82	11,266.69	77,803.90	128.19	5,467.38	195,777.67	335,561.89
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	284,205.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	284,205.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	284,205.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	56,693.27	0.00	2,756.90	194,327.40	150,607.12
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	56,693.27	0.00	2,756.90	194,327.40	150,607.12
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	440.82	11,266.69	21,110.63	128.19	2,710.48	1,450.27	184,954.77

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

LOCAL PROGRAM NAME	Bechtel - Student Health	Bechtel - Social & Emotional Learning	Bechtel	Marcus Foster Education Fund	San Francisco Foundation/ELA	San Francisco Foundation	San Francisco Foundation / SQR
RESOURCE CODE	9017	9017	9017	9022	9026	9026	9026
REVENUE OBJECT	8699/1211-1219	8699-1341	8699-1629	8699	8699-1110	8699-1169	8699-1234
LOCAL DESCRIPTION (if any)	6011219001	6011341005	6011629001	6011110046	6011110048	6011169003	6011443002
AWARD							
1. Prior Year Restricted Ending Balance	66,450.21	3,460.13	5,222.64	1,360.39	866.28	0.00	22,580.61
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	500.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	500.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	66,450.21	3,460.13	5,222.64	1,360.39	866.28	500.00	22,580.61
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	500.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	500.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,129.91	349.00	0.00	136.09	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	3,129.91	349.00	0.00	136.09	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	63,320.30	3,111.13	5,222.64	1,224.30	866.28	500.00	22,580.61

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

LOCAL PROGRAM NAME	National Center for Literacy	East Bay Community Foundation	ROTC	East Bay Community Foundation	East Bay Community Foundation	Staff Development Fees	Staff Development Fees
RESOURCE CODE	9028	9035-1017	9041	9057	9057	9058-1224	9058-1620
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019028001	6011017008	6011141001	6011203002	6011110075	6011224052	6011620001
AWARD							
1. Prior Year Restricted Ending Balance	9,537.54	5,537.89	0.00	8,645.00	3,392.10	2,078.06	158,103.74
2. a. Current Year Award	0.00	0.00	72,763.43	0.00	0.00	0.00	105,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	72,763.43	0.00	0.00	0.00	105,000.00
3. Required Matching Funds/Other	0.00	0.00	99,247.74	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,537.54	5,537.89	172,011.17	8,645.00	3,392.10	2,078.06	263,103.74
REVENUES							
5. Cash Received in Current Year	0.00	0.00	72,763.43	0.00	0.00	0.00	105,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	99,247.74	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	172,011.17	0.00	0.00	0.00	105,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,145.75	3,565.86	172,011.17	6,294.57	0.00	0.00	68,750.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	7,145.75	3,565.86	172,011.17	6,294.57	0.00	0.00	68,750.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,391.79	1,972.03	0.00	2,350.43	3,392.10	2,078.06	194,353.74

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

LOCAL PROGRAM NAME	Philanthropic Ventures	Broad Foundation	Walter & Elise Hass Fund	Walter & Elise Hass Fund	Walter & Elise Hass Fund	Walter & Elise Hass Fund	UCLA Gear Up
RESOURCE CODE	9059	9060	9067	9067	9067	9067	9084
REVENUE OBJECT	8699	8699	8699-1022	8699-1110	8699-1205	8699-4001	8699
LOCAL DESCRIPTION (if any)	6011110053	6019060002	6011022001	6011110055	6011205001	6019067001	6011586001
AWARD							
1. Prior Year Restricted Ending Balance	11,594.84	2,388.90	87,173.72	66,386.16	5,563.25	42,427.64	27,870.28
2. a. Current Year Award	8,459.00	33,000.00	0.00	100,000.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,459.00	33,000.00	0.00	100,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	20,053.84	35,388.90	87,173.72	166,386.16	5,563.25	42,427.64	27,870.28
REVENUES							
5. Cash Received in Current Year	8,459.00	33,000.00	0.00	100,000.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	8,459.00	33,000.00	0.00	100,000.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,611.67	0.00	31,266.48	128,782.71	5,563.25	42,427.64	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	5,611.67	0.00	31,266.48	128,782.71	5,563.25	42,427.64	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	14,442.17	35,388.90	55,907.24	37,603.45	0.00	0.00	27,870.28

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LOCAL PROGRAM NAME	Medi Cal Billing Option	Musical Instruments Rental	Southern Poverty Law Center	Silicon Valley Foundation	MPR Financial	East Bay Community Foundation	Rebate Programs
RESOURCE CODE	9092	9096	9098	9100	9115	9120	9123
REVENUE OBJECT	8699	8699	8699	8699	8699	8699-1110	8699
LOCAL DESCRIPTION (if any)	6015655001	6019060001	6010009098	6010009100	6011110111	6011110076	6010009123
AWARD							
1. Prior Year Restricted Ending Balance	159,112.91	5,808.63	0.00	160,379.98	1,102.18	25,000.00	109,905.72
2. a. Current Year Award	1,197,548.00	11,400.00	8,550.00	100,000.00	0.00	5,000.00	25,588.74
b. Other Adjustments	(256,488.68)	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	941,059.32	11,400.00	8,550.00	100,000.00	0.00	5,000.00	25,588.74
3. Required Matching Funds/Other	(159,112.91)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	941,059.32	17,208.63	8,550.00	260,379.98	1,102.18	30,000.00	135,494.46
REVENUES							
5. Cash Received in Current Year	588,586.83	11,400.00	8,550.00	100,000.00	0.00	5,000.00	25,588.74
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	352,472.49	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	352,472.49	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	941,059.32	11,400.00	8,550.00	100,000.00	0.00	5,000.00	25,588.74
EXPENDITURES							
10. Donor-Authorized Expenditures	941,059.32	4,578.69	3,305.55	231,159.18	0.00	13,838.84	55,603.49
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	941,059.32	4,578.69	3,305.55	231,159.18	0.00	13,838.84	55,603.49
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	12,629.94	5,244.45	29,220.80	1,102.18	16,161.16	79,890.97

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LOCAL PROGRAM NAME	Sills Family Foundation	Oakland School Foundation	Casel Novo Foundation	The William H Donner Foundation	Stuart Foundation	Stuart Foundation	Alameda County Health Care
RESOURCE CODE	9124	9136	9137	9138	9141	9141	9149
REVENUE OBJECT	8699	8699	8699	8699-9435	8699-1341	8699-2000	8699
LOCAL DESCRIPTION (if any)	6019124001	6011440002	6011341001	6011443001	6011341007	6012000002	6019149001
AWARD							
1. Prior Year Restricted Ending Balance	9,073.89	3,185.69	17,800.81	0.00	0.00	0.00	(25.30)
2. a. Current Year Award	0.00	0.00	250,000.00	41,850.00	25,000.00	25,000.00	13,836.75
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	250,000.00	41,850.00	25,000.00	25,000.00	13,836.75
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,073.89	3,185.69	267,800.81	41,850.00	25,000.00	25,000.00	13,811.45
REVENUES							
5. Cash Received in Current Year	0.00	0.00	250,000.00	41,850.00	25,000.00	25,000.00	13,836.75
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	250,000.00	41,850.00	25,000.00	25,000.00	13,836.75
EXPENDITURES							
10. Donor-Authorized Expenditures	7,319.63	3,185.69	227,131.57	0.00	25,000.00	23,155.54	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	7,319.63	3,185.69	227,131.57	0.00	25,000.00	23,155.54	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,754.26	0.00	40,669.24	41,850.00	0.00	1,844.46	13,811.45

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LOCAL PROGRAM NAME	Mills College - Digital Civics	W.K. Kellogg Foundation	Altamond Landfill Settlement	A.C. Waste Management Authority	E Rate Funding	Y & H Soda Foundation	City of Oakland Measure Z
RESOURCE CODE	9154-1198	9156	9157	9161	9169	9170	9180 - 1262
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019154002	6011444002	6019157001	6019161003	6019209001	6010009170	6011262001
AWARD							
1. Prior Year Restricted Ending Balance	1,165.47	2,676.46	18,681.69	85,996.29	63,764.88	25,000.00	(6.25)
2. a. Current Year Award	0.00	0.00	21,277.68	63,537.42	0.00	0.00	200,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	141.05
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	21,277.68	63,537.42	0.00	0.00	200,141.05
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,165.47	2,676.46	39,959.37	149,533.71	63,764.88	25,000.00	200,134.80
REVENUES							
5. Cash Received in Current Year	0.00	0.00	21,277.68	63,537.42	0.00	0.00	160,141.05
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	21,277.68	63,537.42	0.00	0.00	200,141.05
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	2,676.46	23,927.81	54,129.72	0.00	25,000.00	200,000.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	2,676.46	23,927.81	54,129.72	0.00	25,000.00	200,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,165.47	0.00	16,031.56	95,403.99	63,764.88	0.00	134.80

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LOCAL PROGRAM NAME	Rebates - Custodial	T. Gary and Kathleen Rogers Foundation	Rogers Foundation - After School Safety	Rogers Foundation	Rogers Foundation - La Escuelita	Rogers Foundation	Rogers Foundation
RESOURCE CODE	9181	9182	9182	9182	9182	9182	9182
REVENUE OBJECT	8699	8699-1104	8699-1553	8699-1110	8699-0110	8699-1169	8699-1239
LOCAL DESCRIPTION (if any)	6019172099	6019182099	6011553402	6011110097	6011110402	6011169002	6011553402
AWARD							
1. Prior Year Restricted Ending Balance	13,839.28	1,536.23	6,857.34	13,667.96	893.04	0.00	17,103.60
2. a. Current Year Award	0.00	0.00	0.00	21,361.56	0.00	25,000.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	21,361.56	0.00	25,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	13,839.28	1,536.23	6,857.34	35,029.52	893.04	25,000.00	17,103.60
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	21,361.56	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	21,361.56	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	21,361.56	0.00	25,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,536.23	0.00	35,029.52	0.00	25,000.00	4,868.35
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,536.23	0.00	35,029.52	0.00	25,000.00	4,868.35
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,839.28	0.00	6,857.34	0.00	893.04	0.00	12,235.25

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LOCAL PROGRAM NAME	Mr. October Foundation	Atlantic Philanthropies - Safe Passage	Chevron Group - Project Lead the Way	Alameda County Health & Welfare	College Board - African American	Sidney Frank - New Teacher Center	Mobile Clinic Health Services
RESOURCE CODE	9189	9196	9197	9206-1228	9207	9209	9211
REVENUE OBJECT	8699-0000	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6010009189	6011215001	6019197001	6011228002	6019207001	6019209002	6011313005
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,731,604.37	23,194.20	5.44	9,244.17	40,504.09	3,000.00
2. a. Current Year Award	29,200.00	2,900,000.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	1,988.99	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	29,200.00	2,900,000.00	0.00	1,988.99	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	29,200.00	4,631,604.37	23,194.20	1,994.43	9,244.17	40,504.09	3,000.00
REVENUES							
5. Cash Received in Current Year	29,200.00	2,900,000.00	0.00	1,988.99	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	29,200.00	2,900,000.00	0.00	1,988.99	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	26,093.10	2,084,850.95	11,245.02	1,383.44	0.00	21,661.43	3,000.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	26,093.10	2,084,850.95	11,245.02	1,383.44	0.00	21,661.43	3,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,106.90	2,546,753.42	11,949.18	610.99	9,244.17	18,842.66	0.00

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LOCAL PROGRAM NAME	Microsoft Settlement Reimbursement	Kaiser Health and Wellness @ EBCF	Kaiser Health Wellness @ EBCF	Kaiser Health & Wellness @ EBCF	Kaiser Health and Wellness @EBCF	Kaiser Health and Wellness @EBCF	Frontiers Urban Science Exploration
RESOURCE CODE	9220	9225/1211/1341	9225/1233	9225/1223	9225/1444/9431	9225/1540	9226
REVENUE OBJECT	8699	8699	8699 site 901	8699 site 353	8699	8699	8699
LOCAL DESCRIPTION (if any)	6010009220	6011211010	6011223001	6011223001	6011444010	6011540002	6011223001
AWARD							
1. Prior Year Restricted Ending Balance	71,723.32	302,637.59	0.00	0.00	319,599.88	113,622.74	2,359.26
2. a. Current Year Award	0.00	2,985,000.00	415,000.00	40,000.00	200,000.00	400,000.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,985,000.00	415,000.00	40,000.00	200,000.00	400,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	71,723.32	3,287,637.59	415,000.00	40,000.00	519,599.88	513,622.74	2,359.26
REVENUES							
5. Cash Received in Current Year	0.00	2,985,000.00	415,000.00	40,000.00	200,000.00	400,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,985,000.00	415,000.00	40,000.00	200,000.00	400,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	2,458,165.73	369,361.77	0.00	506,327.18	454,495.43	2,359.26
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	2,458,165.73	369,361.77	0.00	506,327.18	454,495.43	2,359.26
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	71,723.32	829,471.86	45,638.23	40,000.00	13,272.70	59,127.31	0.00

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LOCAL PROGRAM NAME	Cesar Chavez SSOs	OUSD PD Traffic Violation	Target Corporation	Target Corporation	S.H. Cowell Foundation	Altamont Education Advisory	Rainin Foundation
RESOURCE CODE	9230	9231	9233	9233	9234	9235	9236
REVENUE OBJECT	8699	8699	8699-1223	8699-1301	8699	8699	8699-1637
LOCAL DESCRIPTION (if any)	6019230081	6019231001	6011223003	6011301001	6011229001	6019235001	6019236006
AWARD							
1. Prior Year Restricted Ending Balance	8,529.00	10,099.47	12,343.48	8,126.50	18,163.76	17,644.09	0.00
2. a. Current Year Award	0.00	637.21	0.00	0.00	30,000.00	0.00	10,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	637.21	0.00	0.00	30,000.00	0.00	10,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,529.00	10,736.68	12,343.48	8,126.50	48,163.76	17,644.09	10,000.00
REVENUES							
5. Cash Received in Current Year	0.00	610.17	0.00	0.00	30,000.00	0.00	10,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	27.04	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	27.04	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	637.21	0.00	0.00	30,000.00	0.00	10,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,394.77	0.00	7,533.31	8,126.50	31,202.18	0.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	5,394.77	0.00	7,533.31	8,126.50	31,202.18	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,134.23	10,736.68	4,810.17	0.00	16,961.58	17,644.09	10,000.00

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LOCAL PROGRAM NAME	Rainin Foundation	Rainin Foundation	Rainin Foundation	Atlantic Philanthropic	Association for Continuing Education	Packard Foundation	International Network for Publication
RESOURCE CODE	9236	9236	9236	9242	9243	9250	9252
REVENUE OBJECT	8699-1648/9000	8699-8504	8699-8524	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011648009	6018504003	6018524001	6011540010	6019243001	6018504002	6019252001
AWARD							
1. Prior Year Restricted Ending Balance	221,622.67	0.00	0.00	814.81	4,408.27	26,633.34	42,031.64
2. a. Current Year Award	1,378,634.01	413,309.99	52,415.00	0.00	310,000.00	0.00	57,120.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,378,634.01	413,309.99	52,415.00	0.00	310,000.00	0.00	57,120.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,600,256.68	413,309.99	52,415.00	814.81	314,408.27	26,633.34	99,151.64
REVENUES							
5. Cash Received in Current Year	1,378,634.01	413,309.99	52,415.00	0.00	310,000.00	0.00	57,120.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,378,634.01	413,309.99	52,415.00	0.00	310,000.00	0.00	57,120.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,285,128.53	413,309.99	51,962.69	814.81	309,923.26	26,633.34	42,001.73
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,285,128.53	413,309.99	51,962.69	814.81	309,923.26	26,633.34	42,001.73
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	315,128.15	0.00	452.31	0.00	4,485.01	0.00	57,149.91

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LOCAL PROGRAM NAME	Abundance Foundation	Safeway Networks	Shoot the Flu	Zellerback Family Foundation	Hellman Foundation	Teaching Channel	Dept. of Justice Police
RESOURCE CODE	9253	9254	9256	9262	9264	9265	9267
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019253001	6012003001	6011310001	6011205003	6010009264	6010009265	6019267001
AWARD							
1. Prior Year Restricted Ending Balance	11,378.45	1,049.18	8,063.71	30,723.66	51,886.87	1,601.71	37,196.60
2. a. Current Year Award	75,000.00	0.00	446.29	0.00	25,786.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,000.00	0.00	446.29	0.00	25,786.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	86,378.45	1,049.18	8,510.00	30,723.66	77,672.87	1,601.71	37,196.60
REVENUES							
5. Cash Received in Current Year	75,000.00	0.00	446.29	0.00	25,786.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	75,000.00	0.00	446.29	0.00	25,786.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	79,853.88	0.00	8,510.00	30,723.66	77,672.87	250.15	26,697.50
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	79,853.88	0.00	8,510.00	30,723.66	77,672.87	250.15	26,697.50
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,524.57	1,049.18	0.00	0.00	0.00	1,351.56	10,499.10

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LOCAL PROGRAM NAME	WestEd	West ED Bully Prevention	Witkin Foundation	SERP	Mills Lesson Study Project	Light Awards Intrepid	Local Recycling Various
RESOURCE CODE	9269	9269	9270	9271	9272	9273	9275
REVENUE OBJECT	8699	8699-1340	8699	8699	8699	8699-9273	8699
LOCAL DESCRIPTION (if any)	6010009269	6011340007	6011552002	6011169001	6019272001	6019273002	6019161004
AWARD							
1. Prior Year Restricted Ending Balance	1,677.06	0.00	3,041.03	0.00	26,031.10	5,867.03	2,250.40
2. a. Current Year Award	0.00	13,738.77	0.00	40,500.00	0.00	15,337.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	13,738.77	0.00	40,500.00	0.00	15,337.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,677.06	13,738.77	3,041.03	40,500.00	26,031.10	21,204.03	2,250.40
REVENUES							
5. Cash Received in Current Year	0.00	13,738.77	0.00	40,500.00	0.00	15,337.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	13,738.77	0.00	40,500.00	0.00	15,337.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	4,800.00	1,594.78	40,309.05	10,691.62	4,119.00	2,250.40
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	4,800.00	1,594.78	40,309.05	10,691.62	4,119.00	2,250.40
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,677.06	8,938.77	1,446.25	190.95	15,339.48	17,085.03	0.00

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LOCAL PROGRAM NAME	SAP Career Ladders Project	San Francisco Foundation	San Francisco Foundation	Kenneth Raining Fund	Middle School Athletic Grant	Salesforce.org	Salesforce.org
RESOURCE CODE	9276	9277	9277	9278	9279	9283	9283/1110
REVENUE OBJECT	8699	8699-1528	8699-2233	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6010009276	6011528003	6012233001	6011905001	6019279001	6010049283	6010029283
AWARD							
1. Prior Year Restricted Ending Balance	17,568.13	202,696.19	0.00	58,618.15	0.00	0.00	0.00
2. a. Current Year Award	47,399.00	890,611.70	606,388.30	0.00	47,895.00	380,000.00	109,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	47,399.00	890,611.70	606,388.30	0.00	47,895.00	380,000.00	109,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	64,967.13	1,093,307.89	606,388.30	58,618.15	47,895.00	380,000.00	109,000.00
REVENUES							
5. Cash Received in Current Year	47,399.00	52,196.89	197,803.11	0.00	47,895.00	380,000.00	109,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	838,414.81	408,585.19	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	838,414.81	408,585.19	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	47,399.00	890,611.70	606,388.30	0.00	47,895.00	380,000.00	109,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	56,839.46	1,093,307.89	606,135.24	49,067.18	33,153.52	341,413.93	108,989.40
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	56,839.46	1,093,307.89	606,135.24	49,067.18	33,153.52	341,413.93	108,989.40
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,127.67	0.00	253.06	9,550.97	14,741.48	38,586.07	10.60

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LOCAL PROGRAM NAME	Salesforce.org	Salesforce.org	Salesforce.org	Salesforce.org	Intel Corporation	Rogers Family Foundation	Scribbles SFTWR
RESOURCE CODE	9283/1169	9283/3915	9283/3915	9283/3915	9284	9285	9286
REVENUE OBJECT	8699	8699 math	8699 science	8699 Link Lrng.	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011169283	6010009283	6010009283	6010039283	6019284001	6011239001	6011110133
AWARD							
1. Prior Year Restricted Ending Balance	0.00	60,542.33	0.00	0.00	213,725.28	20,000.00	12,914.04
2. a. Current Year Award	1,015,000.00	230,500.00	452,120.33	590,000.00	340,376.00	0.00	11,750.05
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,015,000.00	230,500.00	452,120.33	590,000.00	340,376.00	0.00	11,750.05
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,015,000.00	291,042.33	452,120.33	590,000.00	554,101.28	20,000.00	24,664.09
REVENUES							
5. Cash Received in Current Year	315,000.00	0.00	452,120.33	590,000.00	340,376.00	0.00	11,750.05
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	700,000.00	230,500.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	700,000.00	230,500.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,015,000.00	230,500.00	452,120.33	590,000.00	340,376.00	0.00	11,750.05
EXPENDITURES							
10. Donor-Authorized Expenditures	963,103.25	230,500.00	375,715.44	588,508.84	239,758.64	18,043.00	19,906.41
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	963,103.25	230,500.00	375,715.44	588,508.84	239,758.64	18,043.00	19,906.41
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	51,896.75	60,542.33	76,404.89	1,491.16	314,342.64	1,957.00	4,757.68

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LOCAL PROGRAM NAME	Refugee Transitions	Office Depot Settlement Fund	African American Girls & Youngs	Peralta College Foundation	Silvergiver Foundation	Overdeck Family Foundation	CODE.org
RESOURCE CODE	9287	9288	9289	9290	9291	9292	9294
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6010009287	6019288001	6011647201	6019290001	6010009291	6019292001	6013916001
AWARD							
1. Prior Year Restricted Ending Balance	0.00	86,726.23	7,986.27	19,275.25	2,769.84	1,814.37	12,557.40
2. a. Current Year Award	21,600.00	0.00	178,000.00	0.00	100,000.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	21,600.00	0.00	178,000.00	0.00	100,000.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	21,600.00	86,726.23	185,986.27	19,275.25	102,769.84	1,814.37	12,557.40
REVENUES							
5. Cash Received in Current Year	14,400.00	0.00	178,000.00	0.00	100,000.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	21,600.00	0.00	178,000.00	0.00	100,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	14,400.00	0.00	177,039.53	3,863.45	64,666.22	0.00	6,117.76
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	14,400.00	0.00	177,039.53	3,863.45	64,666.22	0.00	6,117.76
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	7,200.00	86,726.23	8,946.74	15,411.80	38,103.62	1,814.37	6,439.64

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LOCAL PROGRAM NAME	LGBTQ	General Mills Foundation Nutrition Program	Restorative Justice	Educate 78	Educate 78	ABT Grant	Learning Policy Institute
RESOURCE CODE	9297	9298	9301	9305-1110	9305-1349	9312-5002	9313
REVENUE OBJECT	8699	8699	8689	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6010009297	6011223004	6010009301	6011349002	6011349002	6015002001	6019313001
AWARD							
1. Prior Year Restricted Ending Balance	2,274.09	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	500.00	25,000.00	17,505.00	22,500.00	231,000.00	6,261.54	60,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	500.00	25,000.00	17,505.00	22,500.00	231,000.00	6,261.54	60,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,774.09	25,000.00	17,505.00	22,500.00	231,000.00	6,261.54	60,000.00
REVENUES							
5. Cash Received in Current Year	500.00	25,000.00	17,285.00	22,500.00	231,000.00	6,261.54	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	220.00	0.00	0.00	0.00	60,000.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	220.00	0.00	0.00	0.00	60,000.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	500.00	25,000.00	17,505.00	22,500.00	231,000.00	6,261.54	60,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,000.00	4,106.99	4,160.00	17,197.86	226,315.21	6,261.54	23,256.74
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,000.00	4,106.99	4,160.00	17,197.86	226,315.21	6,261.54	23,256.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,774.09	20,893.01	13,345.00	5,302.14	4,684.79	0.00	36,743.26

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LOCAL PROGRAM NAME	MDRC Grant	North Carolina State	PCY 360/365	Workforce Development Plan	Rockefeller Philanthropy Soc. Emotional Leadshp	Rockefeller Philanthropy Prof. Development	Measure G1
RESOURCE CODE	9314	9315-0000	9316	9321-9137	9331-1341	9331-2000	9332
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019314001	6010009315	6010009316	6019137002	6011341008	6012000003	6009332001
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,300.00	10,000.00	5,000.00	10,410.94	25,000.00	10,000.00	11,042,644.91
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,300.00	10,000.00	5,000.00	10,410.94	25,000.00	10,000.00	11,042,644.91
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,300.00	10,000.00	5,000.00	10,410.94	25,000.00	10,000.00	11,042,644.91
REVENUES							
5. Cash Received in Current Year	2,300.00	10,000.00	5,000.00	8,613.49	25,000.00	10,000.00	11,042,644.91
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	1,797.45	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,797.45	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,300.00	10,000.00	5,000.00	10,410.94	25,000.00	10,000.00	11,042,644.91
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	25,000.00	8,337.39	1,705,674.57
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	25,000.00	8,337.39	1,705,674.57
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,300.00	10,000.00	5,000.00	10,410.94	0.00	1,662.61	9,336,970.34

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Measure N	Silicon Schools Fund	PTA Local Schools	Frank Jernigan Charitable	TOTAL
RESOURCE CODE	9333	9336-1110	9337	9400-0000	
REVENUE OBJECT	8261/8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	6010009333	6010019336		6010009400	
AWARD					
1. Prior Year Restricted Ending Balance	9,626,981.60	0.00	0.00	0.00	16,596,743.51
2. a. Current Year Award	11,580,344.24	23,266.29	23,015.40	2,000.00	42,811,970.64
b. Other Adjustments	0.00	0.00	0.00	0.00	(237,846.77)
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,580,344.24	23,266.29	23,015.40	2,000.00	42,574,123.87
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	(76,377.04)
4. Total Available Award (sum lines 1, 2c, & 3)	21,207,325.84	23,266.29	23,015.40	2,000.00	59,094,490.34
REVENUES					
5. Cash Received in Current Year	11,580,344.24	23,266.29	23,015.40	2,000.00	39,621,457.53
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	2,952,666.34
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	2,952,666.34
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	99,247.74
9. Total Available (sum lines 5, 7c, & 8)	11,580,344.24	23,266.29	23,015.40	2,000.00	42,673,371.61
EXPENDITURES					
10. Donor-Authorized Expenditures	11,379,224.44	23,266.29	21,615.39	2,000.00	32,364,431.39
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	11,379,224.44	23,266.29	21,615.39	2,000.00	32,364,431.39
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	9,828,101.40	0.00	1,400.01	0.00	26,730,058.95

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LOCAL PROGRAM NAME	City of Oakland OFCY	City of Oakland OFCY	City of Oakland OFCY	City of Oakland OFCY	City of Oakland PEGS Fund	City of Oakland Measure Y	City of Oakland Measure Y
RESOURCE CODE	9121	9121	9121	9121	9134	9180	9180
REVENUE OBJECT	8699-1140	8699-1231	8699-1603	8699-1900	8699	8699-1217	8699-3130
LOCAL DESCRIPTION (if any)	6011140002	6011231199	6011603002	6010009121	6011119001	6011217001	6011313001
AWARD							
1. Prior Year Carryover	67,087.94	3,208.66	0.00	0.00	0.00	0.00	48,909.58
2. a. Current Year Award	93,770.00	99,999.30	156,476.30	88,360.00	240,667.00	80,000.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,770.00	99,999.30	156,476.30	88,360.00	240,667.00	80,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	160,857.94	103,207.96	156,476.30	88,360.00	240,667.00	80,000.00	48,909.58
REVENUES							
5. Unearned Revenue Deferred from Prior Year	67,087.94	3,208.66	0.00	0.00	0.00	0.00	48,909.58
6. Cash Received in Current Year	66,024.04	59,999.25	156,476.30	46,989.03	95,919.22	64,000.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	133,111.98	63,207.91	156,476.30	46,989.03	95,919.22	64,000.00	48,909.58
EXPENDITURES							
9. Donor-Authorized Expenditures	88,458.91	96,244.87	143,012.50	87,419.26	117,459.06	80,000.00	7,134.45
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	88,458.91	96,244.87	143,012.50	87,419.26	117,459.06	80,000.00	7,134.45
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	44,653.07	(33,036.96)	13,463.80	(40,430.23)	(21,539.84)	(16,000.00)	41,775.13
a. Unearned Revenue	44,653.07	0.00	13,463.80	0.00	0.00	0.00	41,775.13
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	33,036.96	0.00	40,430.23	21,539.84	16,000.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	72,399.03	6,963.09	13,463.80	940.74	123,207.94	0.00	41,775.13
15. If Carryover is allowed, enter line 14 amount here	72,399.03	0.00	13,463.80	0.00	123,207.94	0.00	41,775.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	88,458.91	96,244.87	143,012.50	87,419.26	117,459.06	80,000.00	7,134.45

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	First 5 Alameda County	Alameda County Health - Harvest of the Month	Alameda County Health - Health & Welfare	Alameda County Health - Health & Welfare	West Ed	UCB Next Generation Science	Apprentice Grant Program
RESOURCE CODE	9185	9206	9206	9206	9269	9282	9397
REVENUE OBJECT	8699	9206-1261	9206-1340	8699-1636	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011245001	6011261001	6011340003	6011636001	6010009269	6019282001	6011338101
AWARD							
1. Prior Year Carryover	37,995.51	106,330.53	2,611.08	58,069.55	0.00	0.00	0.00
2. a. Current Year Award	85,459.91	280,000.00	24,688.62	119,369.00	164,539.94	69,275.63	326,473.81
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	85,459.91	280,000.00	24,688.62	119,369.00	164,539.94	69,275.63	326,473.81
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	123,455.42	386,330.53	27,299.70	177,438.55	164,539.94	69,275.63	326,473.81
REVENUES							
5. Unearned Revenue Deferred from Prior Year	37,995.51	36,370.59	2,611.08	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	85,812.18	158,553.24	24,688.62	0.00	64,638.41	69,275.63	199,652.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	123,807.69	194,923.83	27,299.70	0.00	64,638.41	69,275.63	199,652.00
EXPENDITURES							
9. Donor-Authorized Expenditures	190,267.60	246,031.35	4,275.00	142,684.38	164,539.94	68,045.29	326,473.81
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	190,267.60	246,031.35	4,275.00	142,684.38	164,539.94	68,045.29	326,473.81
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(66,459.91)	(51,107.52)	23,024.70	(142,684.38)	(99,901.53)	1,230.34	(126,821.81)
a. Unearned Revenue	0.00	0.00	23,024.70	0.00	0.00	1,230.34	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	66,459.91	51,107.52	0.00	142,684.38	99,901.53	0.00	126,821.81
14. Unused Grant Award Calculation (line 4 minus line 9)	(66,812.18)	140,299.18	23,024.70	34,754.17	0.00	1,230.34	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	140,299.18	23,024.70	34,754.17	0.00	1,230.34	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	190,267.60	246,031.35	4,275.00	142,684.38	164,539.94	68,045.29	326,473.81

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LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	324,212.85
2. a. Current Year Award	1,829,079.51
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,829,079.51
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,153,292.36
REVENUES	
5. Unearned Revenue Deferred from Prior Year	196,183.36
6. Cash Received in Current Year	1,092,027.92
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,288,211.28
EXPENDITURES	
9. Donor-Authorized Expenditures	1,762,046.42
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,762,046.42
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(473,835.14)
a. Unearned Revenue	124,147.04
b. Accounts Payable	0.00
c. Accounts Receivable	597,982.18
14. Unused Grant Award Calculation (line 4 minus line 9)	391,245.94
15. If Carryover is allowed, enter line 14 amount here	450,154.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,762,046.42

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Prop. 39 Clean Energy Job Acad.	Educator Effectiveness	Lottery Instructional Materials	Special ED AB602 Master Plan	Special ED Mental Health Services	LCSSP	CRBG
RESOURCE CODE	6230	6264	6300	6500	6512	7085	7338
REVENUE OBJECT	8590	8590	8560	Various	8590	8590	8590
LOCAL DESCRIPTION (if any)	6019120001	6010006264	6011110018	6015300006	6016512025	6014750006	6011145002
AWARD							
1. Prior Year Restricted Ending Balance	969,391.87	1,739,814.41	0.00	0.00	0.00	0.00	377,498.45
2. a. Current Year Award	2,128,885.00	0.00	1,990,590.90	24,718,828.10	2,280,909.00	586,467.00	0.00
b. Other Adjustments	3,632,514.00	0.00	190,349.62	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,761,399.00	0.00	2,180,940.52	24,718,828.10	2,280,909.00	586,467.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	56,113,080.72	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,730,790.87	1,739,814.41	2,180,940.52	80,831,908.82	2,280,909.00	586,467.00	377,498.45
REVENUES							
5. Cash Received in Current Year	2,128,885.00	0.00	1,413,477.85	23,703,346.38	1,689,785.00	586,467.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	3,632,514.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	767,462.67	1,015,481.72	591,124.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	767,462.67	1,015,481.72	591,124.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	56,113,080.72	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,128,885.00	0.00	2,180,940.52	80,831,908.82	2,280,909.00	586,467.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	631,073.57	1,739,814.41	1,647,122.47	80,831,908.82	2,280,909.00	33,027.85	263,758.12
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	631,073.57	1,739,814.41	1,647,122.47	80,831,908.82	2,280,909.00	33,027.85	263,758.12
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,099,717.30	0.00	533,818.05	0.00	0.00	553,439.15	113,740.33

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Police Services	TOTAL
RESOURCE CODE	7818	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	6019157802	
AWARD		
1. Prior Year Restricted Ending Balance	2,270.12	3,088,974.85
2. a. Current Year Award	2,512.36	31,708,192.36
b. Other Adjustments	0.00	3,822,863.62
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,512.36	35,531,055.98
3. Required Matching Funds/Other	0.00	56,113,080.72
4. Total Available Award (sum lines 1, 2c, & 3)	4,782.48	94,733,111.55
REVENUES		
5. Cash Received in Current Year	2,512.36	29,524,473.59
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	3,632,514.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,374,068.39
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,374,068.39
8. Contributed Matching Funds	0.00	56,113,080.72
9. Total Available (sum lines 5, 7c, & 8)	2,512.36	88,011,622.70
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	87,427,614.24
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	87,427,614.24
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	4,782.48	7,305,497.31

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

STATE PROGRAM NAME	After School Education & Safety	California Career Pathways Trust (CPT I)	California Career Pathways Trust (CPT II)	CPA SB70	CPA SB70	CPA SB70	CPA SB70
RESOURCE CODE	6010	6382	6382	6385 NEW	6385 NEW	6385 NEW	6385 NEW
REVENUE OBJECT	8590	8590	8590	8590 Fremont	8590 Oak. Intern.	8590 Skyline	8590 Oak. High
LOCAL DESCRIPTION (if any)	6011553001	6010006382	6010026382	6011656001	6011657001	6011658001	6011659001
AWARD							
1. Prior Year Carryover	0.00	243,907.00	480,570.85	0.00	0.00	0.00	0.00
2. a. Current Year Award	8,377,015.42	0.00	0.00	75,150.00	75,150.00	75,150.00	75,150.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,377,015.42	0.00	0.00	75,150.00	75,150.00	75,150.00	75,150.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	8,377,015.42	243,907.00	480,570.85	75,150.00	75,150.00	75,150.00	75,150.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	7,539,313.88	172,596.09	116,765.90	37,575.00	37,575.00	37,575.00	37,575.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	7,539,313.88	172,596.09	116,765.90	37,575.00	37,575.00	37,575.00	37,575.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,377,012.37	243,907.00	157,619.33	70,961.85	0.00	52,333.56	51,453.21
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	8,377,012.37	243,907.00	157,619.33	70,961.85	0.00	52,333.56	51,453.21
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00		0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(837,698.49)	(71,310.91)	(40,853.43)	(33,386.85)	37,575.00	(14,758.56)	(13,878.21)
a. Unearned Revenue	0.00	0.00	0.00	0.00	37,575.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	837,698.49	71,310.91	40,853.43	33,386.85	0.00	14,758.56	13,878.21
14. Unused Grant Award Calculation (line 4 minus line 9)	3.05	0.00	322,951.52	4,188.15	75,150.00	22,816.44	23,696.79
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	322,951.52	4,188.15	75,150.00	22,816.44	23,696.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,377,012.37	243,907.00	157,619.33	70,961.85	0.00	52,333.56	51,453.21

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70
RESOURCE CODE	6385 NEW	6385	6385	6385	6385	6385	6385 c/o
REVENUE OBJECT	8590 Oak. Tech.	8590 Fremont	8590 Oak. Intern.	8590 Oak. Tech.	8590 Oak. Tech.	8590 Fremont	8590 Fremont
LOCAL DESCRIPTION (if any)	6011660001	6014005001	6014007001	6014009001	6014010001	6014011001	6014020001
AWARD							
1. Prior Year Carryover	0.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41	53,600.06
2. a. Current Year Award	75,150.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,150.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	75,150.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41	53,600.06
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41	17,375.06
6. Cash Received in Current Year	37,575.00	0.00	0.00	0.00	0.00	0.00	36,225.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	37,575.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41	53,600.06
EXPENDITURES							
9. Donor-Authorized Expenditures	30,085.78	0.00	0.00	0.00	0.00	0.00	53,600.06
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	30,085.78	0.00	0.00	0.00	0.00	0.00	53,600.06
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	7,489.22	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41	0.00
a. Unearned Revenue	7,489.22	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	45,064.22	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41	0.00
15. If Carryover is allowed, enter line 14 amount here	45,064.22	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,085.78	0.00	0.00	0.00	0.00	0.00	53,600.06

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

STATE PROGRAM NAME	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA Clean Tech & Renewable Energy Program	CPA Clean Tech & Renewable Energy Program	CPA Clean Tech & Renewable Energy Program
RESOURCE CODE	6385 c/o	6385 c/o	6385 c/o	6385 c/o	6386	6386	6386
REVENUE OBJECT	8590 Oak. Intern.	8590 Oak. Tech.	8590 Skyline	8590 Oak. High	8590 Castlemont	8590 Skyline	8590 Castlemont
LOCAL DESCRIPTION (if any)	6014021001	6014022001	6014023001	6014024001	6014116001	6014117001	6013706001
AWARD							
1. Prior Year Carryover	71,422.24	58,541.04	25,950.03	38,929.64	0.00	0.00	68,401.37
2. a. Current Year Award	0.00	0.00	0.00	0.00	136,650.00	136,650.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	136,650.00	136,650.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	71,422.24	58,541.04	25,950.03	38,929.64	136,650.00	136,650.00	68,401.37
REVENUES							
5. Unearned Revenue Deferred from Prior Year	35,197.24	22,316.04	0.00	2,704.64	0.00	0.00	76.37
6. Cash Received in Current Year	36,225.00	36,225.00	25,950.03	36,225.00	68,325.00	68,325.00	68,325.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	71,422.24	58,541.04	25,950.03	38,929.64	68,325.00	68,325.00	68,401.37
EXPENDITURES							
9. Donor-Authorized Expenditures	71,422.24	58,541.04	25,950.03	38,929.64	129,911.77	130,691.46	68,401.37
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	71,422.24	58,541.04	25,950.03	38,929.64	129,911.77	130,691.46	68,401.37
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	(61,586.77)	(62,366.46)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	61,586.77	62,366.46	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	6,738.23	5,958.54	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	6,738.23	5,958.54	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,422.24	58,541.04	25,950.03	38,929.64	129,911.77	130,691.46	68,401.37

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

STATE PROGRAM NAME	CPA Clean Tech & Renewable Energy Program	Career Technical Education Incentive Grant	Infant Discretionary	Workability	TUPE HS Competitive	Tobacco Use Prevention (Prop56)	Cal. Partnership (Health & Bio.)
RESOURCE CODE	6386	6387	6515	6520	6690	6695	7220
REVENUE OBJECT	8590 Skyline	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	6016386002	6010006387	601500004	6015300020	6014752001	6014752002	6013821001
AWARD							
1. Prior Year Carryover	71,963.01	3,182,254.30	0.00	0.00	510,645.46	0.00	15,777.88
2. a. Current Year Award	0.00	1,122,517.00	7,243.00	321,627.00	0.00	98,941.45	74,970.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,122,517.00	7,243.00	321,627.00	0.00	98,941.45	74,970.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	71,963.01	4,304,771.30	7,243.00	321,627.00	510,645.46	98,941.45	90,747.88
REVENUES							
5. Unearned Revenue Deferred from Prior Year	3,638.01	3,182,254.30	0.00	0.00	0.00	0.00	13,482.88
6. Cash Received in Current Year	68,325.00	1,122,517.00	0.00	224,501.00	139,800.46	0.00	74,835.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	71,963.01	4,304,771.30	0.00	224,501.00	139,800.46	0.00	88,317.88
EXPENDITURES							
9. Donor-Authorized Expenditures	71,963.01	861,889.59	7,243.00	321,627.00	248,579.10	42,200.00	74,700.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	71,963.01	861,889.59	7,243.00	321,627.00	248,579.10	42,200.00	74,700.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	3,442,881.71	(7,243.00)	(97,126.00)	(108,778.64)	(42,200.00)	13,617.88
a. Unearned Revenue	0.00	3,442,881.71	0.00	0.00	0.00	0.00	13,617.88
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	7,243.00	97,126.00	108,778.64	42,200.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,442,881.71	0.00	0.00	262,066.36	56,741.45	16,047.88
15. If Carryover is allowed, enter line 14 amount here	0.00	3,442,881.71	0.00	0.00	262,066.36	56,741.45	16,047.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,963.01	861,889.59	7,243.00	321,627.00	248,579.10	42,200.00	74,700.00

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

STATE PROGRAM NAME	Cal. Partnership (Skyling Ed. Acad.)	Cal. Partnership (Media College)	Cal. Partnership (Health & Bio.)	Cal. Partnership (Visual Arts Academy)	Cal. Partnership (College Prep. & Architecture)	Cal. Partnership (Comp. Com & Repair Academy)	Cal. Partnership (Env. Science)
RESOURCE CODE	7220	7220	7220	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	6013822001	6013851001	6013852001	6013860001	6013861001	6013868001	6013881001
AWARD							
1. Prior Year Carryover	20,577.79	29,269.62	23,814.57	23,529.05	30,807.44	38,278.66	8,274.01
2. a. Current Year Award	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	95,547.79	104,239.62	98,784.57	98,499.05	105,777.44	113,248.66	83,244.01
REVENUES							
5. Unearned Revenue Deferred from Prior Year	10,792.43	7,968.38	12,937.25	11,376.35	9,625.95	15,603.19	5,921.11
6. Cash Received in Current Year	74,835.00	74,835.00	74,835.00	74,835.00	74,835.00	74,835.00	74,835.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	85,627.43	82,803.38	87,772.25	86,211.35	84,460.95	90,438.19	80,756.11
EXPENDITURES							
9. Donor-Authorized Expenditures	74,700.00	78,221.96	74,700.00	75,544.38	74,717.16	75,776.16	75,272.41
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	74,700.00	78,221.96	74,700.00	75,544.38	74,717.16	75,776.16	75,272.41
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10,927.43	4,581.42	13,072.25	10,666.97	9,743.79	14,662.03	5,483.70
a. Unearned Revenue	10,927.43	4,581.42	13,072.25	10,666.97	9,743.79	14,662.03	5,483.70
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	20,847.79	26,017.66	24,084.57	22,954.67	31,060.28	37,472.50	7,971.60
15. If Carryover is allowed, enter line 14 amount here	20,847.79	26,017.66	24,084.57	22,954.67	31,060.28	37,472.50	7,971.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	74,700.00	78,221.96	74,700.00	75,544.38	74,717.16	75,776.16	75,272.41

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

STATE PROGRAM NAME	Cal. Partnership (Mentee Grant)	Cal. Partnership (Public Service)	Cal. Partnership (Mentee Grant)	Cal. Partnership (Mentee Grant)	Comm. on T.E. Credentialing	TOTAL
RESOURCE CODE	7220	7220	7220	7220	7810	
REVENUE OBJECT	85920	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	6013889001	6013892001	6013897001	6013898001	6011316005	
AWARD						
1. Prior Year Carryover	7,886.07	3,318.97	3,113.03	5,832.66	0.00	5,033,211.74
2. a. Current Year Award	0.00	0.00	0.00	0.00	160,000.00	11,336,153.87
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	160,000.00	11,336,153.87
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	7,886.07	3,318.97	3,113.03	5,832.66	160,000.00	16,369,365.61
REVENUES						
5. Unearned Revenue Deferred from Prior Year	7,886.07	3,318.97	3,113.03	5,832.66	0.00	3,387,966.92
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	160,000.00	10,706,199.36
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	7,886.07	3,318.97	3,113.03	5,832.66	160,000.00	14,094,166.28
EXPENDITURES						
9. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	89,399.41	11,807,353.89
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	89,399.41	11,807,353.89
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	7,886.07	3,318.97	3,113.03	5,832.66	70,600.59	2,286,812.39
a. Unearned Revenue	7,886.07	3,318.97	3,113.03	5,832.66	70,600.59	3,677,999.71
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	1,391,187.32
14. Unused Grant Award Calculation (line 4 minus line 9)	7,886.07	3,318.97	3,113.03	5,832.66	70,600.59	4,562,011.72
15. If Carryover is allowed, enter line 14 amount here			0.00	0.00	70,600.59	4,525,310.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	89,399.41	11,807,353.89

FORM CEA

GENERAL

FUND/CURRENT

EXPENSE

FORMULA/MINIMUM

CLASSROOM

COMPENSATION

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	194,797,325.92	301	0.00	303	194,797,325.92	305	5,951,491.44	7,527,174.39	307	187,270,151.53	309
2000 - Classified Salaries	93,396,948.52	311	1,154,256.93	313	92,242,691.59	315	835,730.72	3,365,344.77	317	88,877,346.82	319
3000 - Employee Benefits	136,527,882.43	321	273,310.00	323	136,254,572.43	325	2,696,967.14	4,254,409.72	327	132,000,162.71	329
4000 - Books, Supplies Equip Replace. (6500)	14,030,705.99	331	14,583.86	333	14,016,122.13	335	2,618,326.62	3,167,836.13	337	10,848,286.00	339
5000 - Services... & 7300 - Indirect Costs	82,881,143.74	341	15,391,531.63	343	67,489,612.11	345	26,027,886.77	28,824,358.13	347	38,665,253.98	349
TOTAL					504,800,324.18	365	TOTAL		457,661,201.04	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	157,697,099.90	375
2. Salaries of Instructional Aides Per EC 41011.	2100	14,014,126.27	380
3. STRS.	3101 & 3102	32,623,491.02	382
4. PERS.	3201 & 3202	2,725,527.05	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,733,947.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	33,084,644.55	385
7. Unemployment Insurance.	3501 & 3502	184,465.62	390
8. Workers' Compensation Insurance.	3601 & 3602	10,312,564.84	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	831,833.22	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		255,207,700.19	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		327,588.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		1,294,880.00	396
14. TOTAL SALARIES AND BENEFITS.		253,912,820.19	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.48%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.48%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	457,661,201.04
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Adjustments for local categorical resources not requiring teacher expenditures.

**FORM DEBT
SCHEDULE OF
LONG-TERM
LIABILITIES**

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	974,743,166.00	74,995,806.00	1,049,738,972.00			1,049,738,972.00	
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	44,433,868.00	40,027,202.00	84,461,070.00			84,461,070.00	
Net Pension Liability	329,559,937.00	97,213,858.00	426,773,795.00			426,773,795.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	11,533,784.00	3,695,569.00	15,229,353.00			15,229,353.00	
Governmental activities long-term liabilities	1,360,270,755.00	215,932,435.00	1,576,203,190.00	0.00	0.00	1,576,203,190.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			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

**FORM GANN
SCHOOL DISTRICT
APPROPRIATIONS
LIMIT
CALCULATION**

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	372,076,340.73		372,076,340.73			384,995,765.19
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	34,950.92		34,950.92			34,877.61
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2017-18 P2 Report			2018-19 P2 Estimate		
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	34,877.61		34,877.61	34,877.61		34,877.61
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			34,877.61			34,877.61
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	658,927.32		658,927.32	648,247.00		648,247.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,036,053.90		2,036,053.90	2,584,062.00		2,584,062.00
4. Secured Roll Taxes (Object 8041)	69,652,560.22		69,652,560.22	68,667,010.00		68,667,010.00
5. Unsecured Roll Taxes (Object 8042)	4,545,030.15		4,545,030.15	6,127,343.00		6,127,343.00
6. Prior Years' Taxes (Object 8043)	(450,247.94)		(450,247.94)	(868,076.00)		(868,076.00)
7. Supplemental Taxes (Object 8044)	1,824,264.98		1,824,264.98	1,213,882.00		1,213,882.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	41,152,093.70		41,152,093.70	37,765,422.00		37,765,422.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	27,501,221.92		27,501,221.92	21,548,834.00		21,548,834.00
12. Parcel Taxes (Object 8621)	43,046,056.04		43,046,056.04	43,303,059.00		43,303,059.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	189,965,960.29	0.00	189,965,960.29	180,989,783.00	0.00	180,989,783.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	189,965,960.29	0.00	189,965,960.29	180,989,783.00	0.00	180,989,783.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,116,757.38			4,116,757.38
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,116,757.38			4,116,757.38
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	259,773,376.00		259,773,376.00	291,238,834.00		291,238,834.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	32,196.00		32,196.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	259,805,572.00	0.00	259,805,572.00	291,238,834.00	0.00	291,238,834.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	562,832,639.37		562,832,639.37	576,982,997.00		576,982,997.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	414,365.01		414,365.01	160,000.00		160,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			372,076,340.73			384,995,765.19
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9979			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			384,995,765.19			399,125,109.77
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			189,965,960.29			180,989,783.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,185,313.20			4,185,313.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			199,146,562.28			222,252,084.15
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			199,146,562.28			222,252,084.15
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			286,680.97			111,851.81
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			190,252,641.26			181,101,634.81
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			198,859,881.31			222,140,232.34
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			190,252,641.26			
b. State Subventions (Line D8)			198,859,881.31			
c. Less: Excluded Appropriations (Line C23)			4,116,757.38			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			384,995,765.19			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2017-18 Actual			2018-19 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			384,995,765.19			399,125,109.77
12. Appropriations Subject to the Limit (Line D9d)			384,995,765.19			

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

Recorded at unaudited actual.

RYAN NGUYEN
Gann Contact Person

510-879-8886
Contact Phone Number

FORM ICR
INDIRECT COST
RATE

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) 18,119,066.39
- 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) 406,588,734.93

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) 4.46%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
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)	11,453,396.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,043,863.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,153,073.54
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)	22,650,333.43
9. Carry-Forward Adjustment (Part IV, Line F)	(5,719,676.00)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,930,657.43

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	306,985,472.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	97,018,219.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	24,472,762.81
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,916,454.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	629,199.34
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,994,259.51
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,996,581.58
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)	46,122,117.99
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)	2,503,994.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,220,510.97
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	19,754,226.13
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)	521,613,799.90

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 4.34%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 3.25%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>22,650,333.43</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>788,201.98</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.59%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.59%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.59%) times Part III, Line B18); zero if positive	<u>(5,719,676.00)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(5,719,676.00)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.25%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,859,838.00) is applied to the current year calculation and the remainder (\$-2,859,838.00) is deferred to one or more future years:	<u>3.79%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,906,558.67) is applied to the current year calculation and the remainder (\$-3,813,117.33) is deferred to one or more future years:	<u>3.98%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(5,719,676.00)</u>

FORM L

LOTTERY REPORT

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	5,639,043.99		2,180,940.52	7,819,984.51
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)		5,639,043.99	0.00	2,180,940.52	7,819,984.51
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,976,753.08			3,976,753.08
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,662,290.91			1,662,290.91
4. Books and Supplies	4000-4999	0.00		1,597,502.47	1,597,502.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			49,620.00	49,620.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,639,043.99	0.00	1,647,122.47	7,286,166.46
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	533,818.05	533,818.05
D. COMMENTS:					
Math Gen5 Software License for students (instructor-lead online courses via WebEx)					

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.

LCFF

CALCULATION

WORKSHEET

FORM

NCMOE

NO CHILD LEFT

BEHIND

MAINTENANCE OF

EFFORT

EXPENDITURES

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	533,957,366.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,139,881.32
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	629,199.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,053,581.62
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,963,944.50
4. Other Transfers Out	All	9200	7200-7299	2,847,501.02
5. Interfund Transfers Out	All	9300	7600-7629	1,963,079.58
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	16,127,142.79
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				28,584,448.85
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	1,547,050.38
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)				461,780,086.58

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		34,840.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,253.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	477,242,836.20	13,658.06
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)	477,242,836.20	13,658.06
B. Required effort (Line A.2 times 90%)	429,518,552.58	12,292.25
C. Current year expenditures (Line I.E and Line II.B)	461,780,086.58	13,253.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**FORM PCR
GENERAL FUND &
CHARTER SCHOOLS
FUND PROGRAM
COST REPORT**

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	3,973.06	399,017.99	402,991.05	21,120.57	424,111.62	
1110	Regular Education, K-12	318,182,634.96	39,374,652.91	357,557,287.87	18,739,406.31	376,296,694.18	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	2,929,294.99	346,891.38	3,276,186.37	171,703.36	3,447,889.73	
3300	Independent Study Centers	2,906,210.79	262,977.48	3,169,188.27	166,095.64	3,335,283.91	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	869,012.57	81,912.16	950,924.73	49,837.51	1,000,762.24	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	12,817,683.94	504,706.61	13,322,390.55	698,220.11	14,020,610.66	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	36,047.36	3,927,270.03	3,963,317.39	207,715.57	4,171,032.96	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	79,541,349.18	8,682,299.93	88,223,649.11	4,623,759.22	92,847,408.33	
6000	Regional Occupational Ctr/Prg (ROC/P)	418,633.09	474.62	419,107.71	21,965.23	441,072.94	
Other Goals							
7110	Nonagency - Educational	15,985,222.43	0.00	15,985,222.43	837,777.86	16,823,000.29	
7150	Nonagency - Other	141,920.36	0.00	141,920.36	7,437.98	149,358.34	
8100	Community Services	629,199.34	0.00	629,199.34	32,976.04	662,175.38	
8500	Child Care and Development Services	3,464,936.02	1,432,471.47	4,897,407.49	256,670.78	5,154,078.27	
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					749,292.85	
----	Other Outgo					11,198,187.10	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (1[Column 3 + CAC, line C5] times CAC, line E)		3,062,640.95	3,062,640.95	1,915,115.82	4,977,756.77	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,741,349.19)	(1,741,349.19)	
----	Total General Fund and Charter Schools Funds Expenditures	437,926,118.09	58,075,315.53	496,001,433.62	26,008,452.81	533,957,366.38	

**FORM PCRAF
GENERAL FUND
AND CHARTER
SCHOOL
FUND—PROGRAM
COST**

	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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	2,593,353.36	1,870,167.87	258,404.69	0.00	40,997,257.16	0.00	12,356,132.45
1110 Regular Education, K-12	11.30	14.35	1.45				
3100 Alternative Schools	64.23	301.51	290.27	85.58	1,778.00		2,175.00
3200 Continuation Schools		1.00	5.50		21.00		
3300 Independent Study Centers		3.80	3.50		15.00		
3400 Opportunity Schools							
3550 Community Day Schools			3.00		5.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	7.40	9.58	545.30		5.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education					242.00		
4760 Bilingual	0.20						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	6.40	29.00	15.50	59.80	192.00		1,600.00
6000 ROC/P			1.60				
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services		17.32	5.00		83.00		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					83.00		
-- Cafeteria (Funds 13 & 61)					106.00		
C. Total Allocation Factors	89.53	376.56	871.12	145.38	2,530.00	0.00	3,775.00

**REPORT
SEMA
SPECIAL
EDUCATION
MAINTENANCE OF
EFFORT—LEA
EXPENDITURES**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									5,846
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	780,510.98	0.00	0.00	206,778.55	612,964.64	5,350,386.26	26,177,808.72		33,128,449.15
2000-2999	Classified Salaries	168,375.14	0.00	0.00	0.00	0.00	535,227.06	15,558,392.50		16,261,994.70
3000-3999	Employee Benefits	473,402.20	0.00	0.00	94,445.58	294,315.36	2,700,768.56	22,960,527.50		26,523,459.20
4000-4999	Books and Supplies	0.00	0.00	0.00	6,860.00	2,542.00	0.00	186,578.64		195,980.64
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,432,254.85		3,432,254.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	123,662.00	0.00	0.00	0.00	0.00	0.00	0.00		123,662.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,545,950.32	0.00	0.00	308,084.13	909,822.00	8,586,381.88	68,315,562.21	0.00	79,665,800.54
7310	Transfers of Indirect Costs	837.00	0.00	0.00	11,257.00	49,321.00	0.00	532,568.55		593,983.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,682,299.95								8,682,299.95
	Total Indirect Costs and PCR Allocations	8,683,136.95	0.00	0.00	11,257.00	49,321.00	0.00	532,568.55	0.00	9,276,283.50
	TOTAL COSTS	10,229,087.27	0.00	0.00	319,341.13	959,143.00	8,586,381.88	68,848,130.76	0.00	88,942,084.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	612,964.64	0.00	339,352.31		952,316.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,882,660.60		3,882,660.60
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	266,810.36	0.00	2,754,395.88		3,021,206.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,542.00	0.00	1,435.89		3,977.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	460,376.64		460,376.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	882,317.00	0.00	7,438,221.32	0.00	8,320,538.32
7310	Transfers of Indirect Costs	837.00	0.00	0.00	0.00	49,321.00	0.00	394,885.62		445,043.62
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	837.00	0.00	0.00	0.00	49,321.00	0.00	394,885.62	0.00	445,043.62
	TOTAL BEFORE OBJECT 8980	837.00	0.00	0.00	0.00	931,638.00	0.00	7,833,106.94	0.00	8,765,581.94
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									8,765,581.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	780,510.98	0.00	0.00	206,778.55	0.00	5,350,386.26	25,838,456.41		32,176,132.20
2000-2999	Classified Salaries	168,375.14	0.00	0.00	0.00	0.00	535,227.06	11,675,731.90		12,379,334.10
3000-3999	Employee Benefits	473,402.20	0.00	0.00	94,445.58	27,505.00	2,700,768.56	20,206,131.62		23,502,252.96
4000-4999	Books and Supplies	0.00	0.00	0.00	6,860.00	0.00	0.00	185,142.75		192,002.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,971,878.21		2,971,878.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	123,662.00	0.00	0.00	0.00	0.00	0.00	0.00		123,662.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,545,950.32	0.00	0.00	308,084.13	27,505.00	8,586,381.88	60,877,340.89	0.00	71,345,262.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	11,257.00	0.00	0.00	137,682.93		148,939.93
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,682,299.95								8,682,299.95
	Total Indirect Costs and PCR Allocations	8,682,299.95	0.00	0.00	11,257.00	0.00	0.00	137,682.93	0.00	8,831,239.88
	TOTAL BEFORE OBJECT 8980	10,228,250.27	0.00	0.00	319,341.13	27,505.00	8,586,381.88	61,015,023.82	0.00	80,176,502.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									80,176,502.10
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	657,574.58		657,574.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	283,484.74		283,484.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	326.45		326.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	123,662.00	0.00	0.00	0.00	0.00	0.00	0.00		123,662.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	123,662.00	0.00	0.00	0.00	0.00	0.00	941,385.77	0.00	1,065,047.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	123,662.00	0.00	0.00	0.00	0.00	0.00	941,385.77	0.00	1,065,047.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									56,113,080.72
	TOTAL COSTS									57,178,128.49

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	77,250,147.47	
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	77,250,147.47	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	0.00	

SELPA: Oakland Unified (CL)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Oakland Unified (CL)

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

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

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

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

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

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

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

SELPA: Oakland Unified (CL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	88,942,084.04		
b. Less: Expenditures paid from federal sources	8,765,581.94		
c. Expenditures paid from state and local sources	80,176,502.10	77,103,044.60	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		77,103,044.60	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	80,176,502.10	77,103,044.60	3,073,457.50

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

	Actual FY 2017-18	Comparison Year FY2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	88,942,084.04		
b. Less: Expenditures paid from federal sources	8,765,581.94		
c. Expenditures paid from state and local sources	80,176,502.10	77,250,147.74	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		77,250,147.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	80,176,502.10	77,250,147.74	2,926,354.36
d. Special education unduplicated pupil count	5,846	0	
e. Per capita state and local expenditures (A2c/A2d)	13,714.76	0.00	13,714.76

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

SELPA: Oakland Unified (CL)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	57,178,128.49	57,660,564.49	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		57,660,564.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	57,178,128.49	57,660,564.49	(482,436.00)

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

	Actual FY 2017-18	Comparison Year FY2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	57,178,128.49	57,660,564.49	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		57,660,564.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	57,178,128.49	57,660,564.49	(482,436.00)
b. Special education unduplicated pupil count	5,846	0	
c. Per capita local expenditures (B2a/B2b)	9,780.73	0.00	9,780.73

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

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

RYAN NGUYEN
Contact Name

510-879-8886
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CONTROLLER
Title

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E-mail Address

REPORT
SEMB
SPECIAL
EDUCATION
MAINTENANCE OF
EFFORT—SELPA

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									5,846
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	75,000.00	783,656.00	206,222.00	592,927.00	5,657,008.00	27,664,189.00		34,979,002.00
2000-2999	Classified Salaries	34,673.00	96,235.00	0.00	0.00	0.00	561,753.00	16,184,114.00		16,876,775.00
3000-3999	Employee Benefits	83,423.00	85,645.00	353,658.00	121,051.00	294,596.00	2,704,595.00	26,247,385.00		29,890,353.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	331,523.00		331,523.00
5000-5999	Services and Other Operating Expenditures	9,987.00	0.00	0.00	0.00	4,813.00	0.00	4,419,001.00		4,433,801.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	128,083.00	256,880.00	1,137,314.00	327,273.00	892,336.00	8,923,356.00	74,846,212.00	0.00	86,511,454.00
7310	Transfers of Indirect Costs	397.00	0.00	0.00	7,862.00	35,114.00	0.00	420,672.00		464,045.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	397.00	0.00	0.00	7,862.00	35,114.00	0.00	420,672.00	0.00	464,045.00
	TOTAL COSTS	128,480.00	256,880.00	1,137,314.00	335,135.00	927,450.00	8,923,356.00	75,266,884.00	0.00	86,975,499.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	75,000.00	783,656.00	206,222.00	0.00	5,657,008.00	27,555,265.00		34,277,151.00
2000-2999	Classified Salaries	34,673.00	96,235.00	0.00	0.00	0.00	561,753.00	11,788,948.00		12,481,609.00
3000-3999	Employee Benefits	83,423.00	85,645.00	353,658.00	121,051.00	10,073.00	2,704,595.00	22,947,578.00		26,306,023.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	214,215.00		214,215.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,976,429.00		3,976,429.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	118,096.00	256,880.00	1,137,314.00	327,273.00	10,073.00	8,923,356.00	66,482,435.00	0.00	77,255,427.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,862.00	0.00	0.00	97,982.00		105,844.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	7,862.00	0.00	0.00	97,982.00	0.00	105,844.00
	TOTAL BEFORE OBJECT 8980	118,096.00	256,880.00	1,137,314.00	335,135.00	10,073.00	8,923,356.00	66,580,417.00	0.00	77,361,271.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									77,361,271.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	972,872.00		972,872.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	491,267.00		491,267.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	16,315.00		16,315.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,480,454.00	0.00	1,480,454.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,480,454.00	0.00	1,480,454.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										63,117,995.00
											64,598,449.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									5,846
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	780,510.98	0.00	0.00	206,778.55	612,964.64	5,350,386.26	26,177,808.72		33,128,449.15
2000-2999	Classified Salaries	168,375.14	0.00	0.00	0.00	0.00	535,227.06	15,558,392.50		16,261,994.70
3000-3999	Employee Benefits	473,402.20	0.00	0.00	94,445.58	294,315.36	2,700,768.56	22,960,527.50		26,523,459.20
4000-4999	Books and Supplies	0.00	0.00	0.00	6,860.00	2,542.00	0.00	186,578.64		195,980.64
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,432,254.85		3,432,254.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	123,662.00	0.00	0.00	0.00	0.00	0.00	0.00		123,662.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,545,950.32	0.00	0.00	308,084.13	909,822.00	8,586,381.88	68,315,562.21	0.00	79,665,800.54
7310	Transfers of Indirect Costs	837.00	0.00	0.00	11,257.00	49,321.00	0.00	532,568.55		593,983.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,682,299.95								8,682,299.95
	Total Indirect Costs	837.00	0.00	0.00	11,257.00	49,321.00	0.00	532,568.55	0.00	593,983.55
	TOTAL COSTS	1,546,787.32	0.00	0.00	319,341.13	959,143.00	8,586,381.88	68,848,130.76	0.00	80,259,784.09
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	612,964.64	0.00	339,352.31		952,316.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,882,660.60		3,882,660.60
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	266,810.36	0.00	2,754,395.88		3,021,206.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,542.00	0.00	1,435.89		3,977.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	460,376.64		460,376.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	882,317.00	0.00	7,438,221.32	0.00	8,320,538.32
7310	Transfers of Indirect Costs	837.00	0.00	0.00	0.00	49,321.00	0.00	394,885.62		445,043.62
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	837.00	0.00	0.00	0.00	49,321.00	0.00	394,885.62	0.00	445,043.62
	TOTAL BEFORE OBJECT 8980	837.00	0.00	0.00	0.00	931,638.00	0.00	7,833,106.94	0.00	8,765,581.94
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									8,765,581.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	780,510.98	0.00	0.00	206,778.55	0.00	5,350,386.26	25,838,456.41		32,176,132.20
2000-2999	Classified Salaries	168,375.14	0.00	0.00	0.00	0.00	535,227.06	11,675,731.90		12,379,334.10
3000-3999	Employee Benefits	473,402.20	0.00	0.00	94,445.58	27,505.00	2,700,768.56	20,206,131.62		23,502,252.96
4000-4999	Books and Supplies	0.00	0.00	0.00	6,860.00	0.00	0.00	185,142.75		192,002.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,971,878.21		2,971,878.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	123,662.00	0.00	0.00	0.00	0.00	0.00	0.00		123,662.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,545,950.32	0.00	0.00	308,084.13	27,505.00	8,586,381.88	60,877,340.89	0.00	71,345,262.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	11,257.00	0.00	0.00	137,682.93		148,939.93
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,682,299.95								8,682,299.95
	Total Indirect Costs	0.00	0.00	0.00	11,257.00	0.00	0.00	137,682.93	0.00	148,939.93
	TOTAL BEFORE OBJECT 8980	1,545,950.32	0.00	0.00	319,341.13	27,505.00	8,586,381.88	61,015,023.82	0.00	71,494,202.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									71,494,202.15
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	657,574.58		657,574.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	283,484.74		283,484.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	326.45		326.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	123,662.00	0.00	0.00	0.00	0.00	0.00	0.00		123,662.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	123,662.00	0.00	0.00	0.00	0.00	0.00	941,385.77	0.00	1,065,047.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	123,662.00	0.00	0.00	0.00	0.00	0.00	941,385.77	0.00	1,065,047.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									56,113,080.72
	TOTAL COSTS									57,178,128.49

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

SELPA: Oakland Unified (CL)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Oakland Unified (CL)

SECTION 2

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

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

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

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

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

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

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

SELPA: Oakland Unified (CL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	86,975,499.00		
b. Less: Expenditures paid from federal sources	9,614,228.00		
c. Expenditures paid from state and local sources	77,361,271.00	71,318,934.68	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		71,318,934.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	77,361,271.00	71,318,934.68	6,042,336.32

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

	Budgeted Amounts FY 2018-19	Comparison Year FY2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	86,975,499.00		
b. Less: Expenditures paid from federal sources	9,614,228		
c. Expenditures paid from state and local sources	77,361,271.00	71,318,934.68	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		71,318,934.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	77,361,271.00	71,318,934.68	
d. Special education unduplicated pupil count	5846		
e. Per capita state and local expenditures (A2c/A2d)	13,233.20	0.00	13,233.20

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

SELPA: Oakland Unified (CL)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	64,598,449.00	57,738,805.56	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		57,738,805.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	64,598,449.00	57,738,805.56	6,859,643.44

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

	Budget FY 2018-19	Comparison Year FY2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	64,598,449.00	57,738,805.56	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		57,738,805.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	64,598,449.00	57,738,805.56	6,859,643.44
b. Special education unduplicated pupil count	5,846		
c. Per capita local expenditures (B2a/B2b)	11,050.03	0.00	11,050.03

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

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

RYAN NGUYEN
Contact Name

510-879-8886
Telephone Number

CONTROLLER
Title

RYANNHON.NGUYEN@OUSD.ORG
E-mail Address

FORM SIAA
SUMMARY OF
INTERFUND
ACTIVITIES FOR
ALL FUNDS

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(936,851.97)	0.00	(1,741,349.19)				
Other Sources/Uses Detail					448,436.32	1,963,079.58		
Fund Reconciliation							6,994,945.68	1,965,669.12
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	960.16	0.00	104,983.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	26,674.80
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,109,642.18	0.00	609,299.71	0.00				
Other Sources/Uses Detail					0.00	57,224.00		
Fund Reconciliation							1,993.18	1,524,606.77
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(203,595.37)	1,027,065.69	0.00				
Other Sources/Uses Detail					1,963,079.58	240,619.52		
Fund Reconciliation							1,988,282.71	5,303,065.64
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	20,645.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,197.39	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	7,197.39
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	9,200.00	0.00						
Other Sources/Uses Detail					0.00	150,592.80		
Fund Reconciliation							0.00	165,205.24
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,140,447.34	(1,140,447.34)	1,741,349.19	(1,741,349.19)	2,411,515.90	2,411,515.90	8,992,418.96	8,992,418.96

LCFF

CALCULATION

WORKSHEET

Oakland Unified (61259)						
LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation	1.560%	
				77.38%	77.38%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	13,260.26	7,193	748	1,229	889	133,378,949
Grades 4-6	8,541.36	7,301		1,130	817	78,989,512
Grades 7-8	4,575.16	7,518		1,163	841	43,568,104
Grades 9-12	9,183.52	8,712	227	1,383	1,000	103,982,001
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	<u>35,560.30</u>	<u>272,144,398</u>	<u>12,003,334</u>	<u>43,974,702</u>	<u>31,796,130</u>	359,918,564
Targeted Instructional Improvement Block Grant						10,094,682
Home-to-School Transportation						5,724,962
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						375,738,208
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					5/8	-
CALCULATE LCFF FLOOR						
				12-13	17-18	
				Rate	ADA	
Current year Funded ADA times Base per ADA				5,238.35	35,560.30	186,277,298
Current year Funded ADA times Other RL per ADA				65.08	35,560.30	2,314,264
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						67,542,666
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,800.58	35,560.30	99,589,465
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						355,723,693

Oakland Unified (61259)			
LOCAL CONTROL FUNDING FORMULA		2017-18	
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2017-18
LOCAL CONTROL FUNDING FORMULA TARGET			375,738,208
LOCAL CONTROL FUNDING FORMULA FLOOR			355,723,693
LCFF Need (LCFF Target less LCFF Floor, if positive)			20,014,515
Current Year Gap Funding		42.97%	8,599,525
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			364,323,218
CALCULATE STATE AID			
Transition Entitlement			364,323,218
Local Revenue (including RDA)			(95,424,511)
Gross State Aid			268,898,707
CALCULATE MINIMUM STATE AID			
	12-13 Rate	17-18 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,303.44	35,560.30	188,591,917
2012-13 NSS Allowance (deficit)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(95,424,511)
Subtotal State Aid for Historical RL/Charter General BG			93,167,406
Categorical funding from 2012-13			67,542,666
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			160,710,072
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			268,898,707
Additional State Aid (Additional SA)			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			364,323,218
CHANGE OVER PRIOR YEAR	3.20%	11,284,067	
LCFF Entitlement PER ADA			10,245
PER ADA CHANGE OVER PRIOR YEAR	2.24%	224	
BASIC AID STATUS (school districts only)			
Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2017-18
State Aid	2.54%	6,666,134	268,898,707
Property Taxes net of in-lieu	5.09%	4,617,933	95,424,511
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	3.20%	11,284,067	364,323,218

**TECHNICAL REVIEW
CHECKLIST WITH
NO FATAL ERRORS**

SACS2018ALL Financial Reporting Software - 2018.2.0
9/6/2018 12:33:18 PM

01-61259-0000000

Unaudited Actuals
2018-19 Budget
Technical Review Checks

Oakland Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
9/6/2018 12:31:50 PM

01-61259-0000000

Unaudited Actuals
2018-19 Budget
Technical Review Checks

Oakland Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====
LEA: 01-61259-0000000 Oakland Unified

Official Check for LEA: 01-61259-0000000 is good

Export of USER General Ledger started at 9/6/2018 12:59:59 PM

OFFICIAL Header for LEA: 01-61259-0000000 Oakland Unified
VERSION 2018.2.0

Fiscal Year: 2017-18
Type of Data: Unaudited Actuals
Number of records exported in group 1: 3485

Fiscal Year: 2018-19
Type of Data: Budget
Number of records exported in group 2: 2322

Export USER General Ledger completed at 9/6/2018 1:00:00 PM

Export of Supplementals (USER ELEMENTs) started at 9/6/2018 1:00:00 PM

Fiscal Year: 2017-18
Type of Data: Unaudited Actuals
Number of records exported in group 3: 9433

Fiscal Year: 2018-19
Type of Data: Budget
Number of records exported in group 4: 900

Export of Supplemental (USER ELEMENTs) completed at 9/6/2018 1:00:01 PM

Export of Explanations started at 9/6/2018 1:00:01 PM

Fiscal Year: 2017-18
Type of Data: Unaudited Actuals
Number of records exported in group 5: 6

Fiscal Year: 2018-19
Type of Data: Budget
Number of records exported in group 6: 2

Export of Explanations completed at 9/6/2018 1:00:01 PM

Export of TRC Log started at 9/6/2018 1:00:01 PM

Fiscal Year: 2017-18
Type of Data: Unaudited Actuals
Number of records exported in group 7: 86

Fiscal Year: 2018-19
Type of Data: Budget
Number of records exported in group 8: 47

Export of TRC Log completed at 9/6/2018 1:00:01 PM

OFFICIAL END for LEA: 01-61259-0000000 Oakland Unified

Exported to file: C:\SACS2018ALL\Official\01612590000000A.DAT

End of Official Export Process

POWERPOINT PRESENTATION



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

2017-18 Unaudited Actual Year-end Closing



Presented to the Board of Education
Marcus Battle, Chief Business Officer
Ofelia Roxas, Chief Financial Officer
September 12th, 2018

www.ousd.org



@OUSDnews

v.6

Agenda

- Background
- Year-end closing process
- General Fund Revenue and Expenditures
- Ending Fund Balance
- Next Step

Background

- Education Code 42100 (a) requires School Districts to submit to the County Office the **2017-18 Statement of All Receipts and Expenditures (Unaudited Actuals)** approved by the governing board no later than **September 15th, 2018**.
- On or before **October 15th, 2018**, the Alameda County Office of Education shall review the Unaudited Actuals and will transmit to the Superintendent of Public Instruction (SPI).

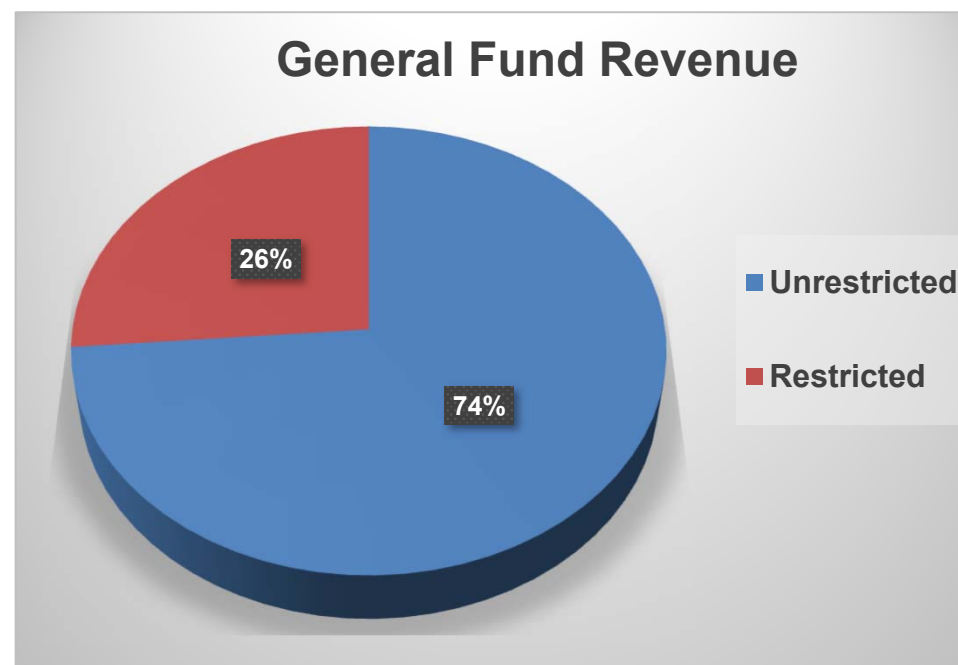
Year-end Closing Activity

- Reconcile Cash Accounts with ACOE cash balances as of 6/30/2018.
- Close all Categorical Restricted Resource:
 - Grant/Entitlement letters
 - Revenue detail by resource
 - Summary of expenditures by resource
 - Calculate Indirect Cost
 - Check if carryover is allowed
- Record Unpaid invoices for goods and/or services received on or before June 30th. Purchase Orders are closed at the end of fiscal year
- Record Prepaid Expenses for goods and services paid but not yet rendered or delivered.
- Final review of financial transactions (line by line).
- Run SACS report and clear technical error.

General Fund Revenue

- Districts receives **\$563M** total revenue for 2017-18

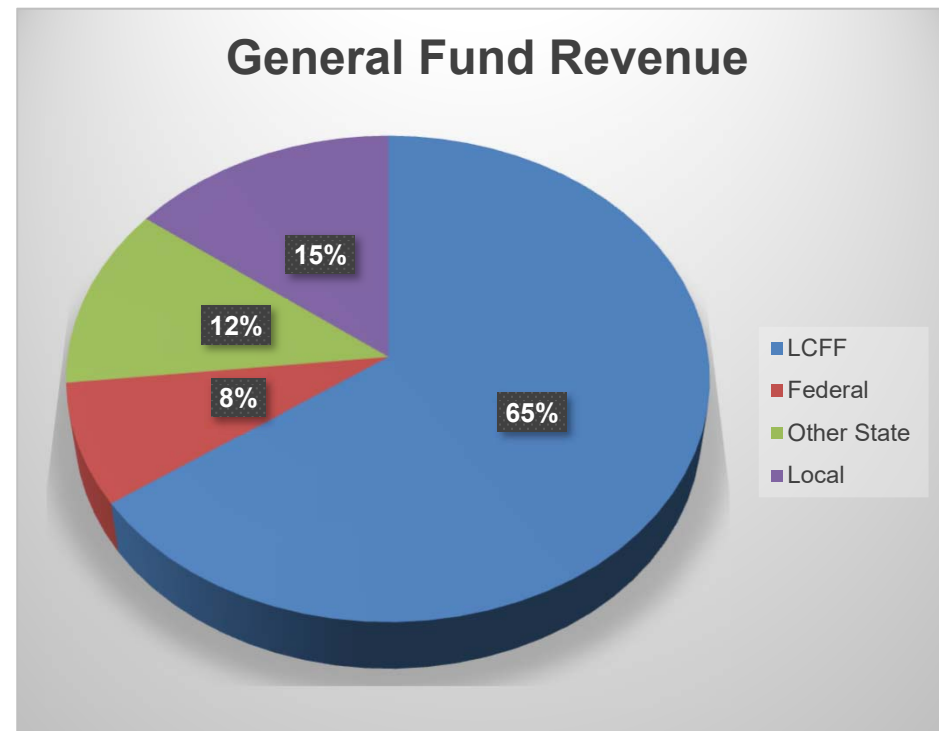
Unrestricted	\$ 415,065,891	74%
Restricted	\$ 147,766,749	26%
Total	\$ 562,832,639	100%



General Fund Revenue

- Districts receives **\$563M** total revenue for 2017-18

LCFF	\$ 367,280,867	65%
Federal	\$ 45,364,332	8%
Other State	\$ 67,537,786	12%
Local	\$ 82,649,654	15%
Total	\$ 562,832,639	100%



2017-18 Unaudited Actuals vs Estimated Actuals (Total GF-COMBINED)

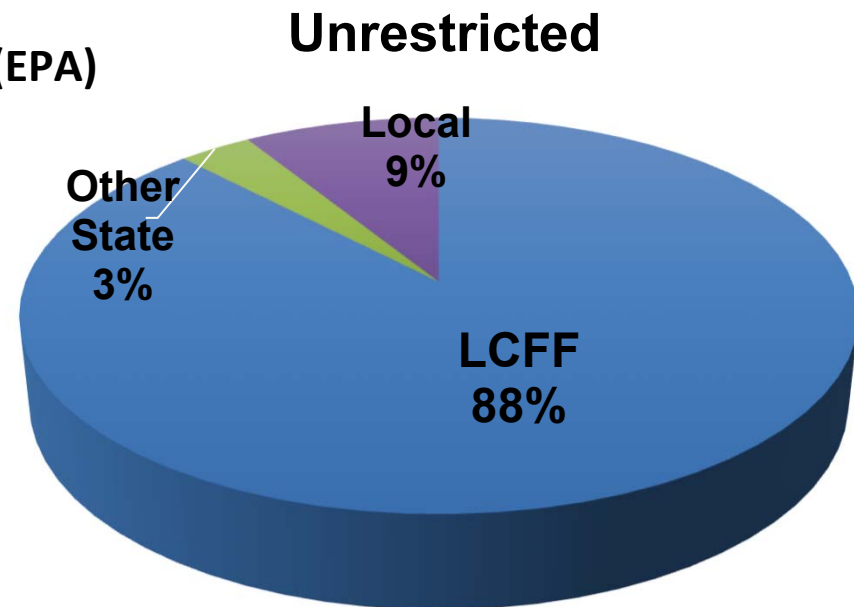


	REVENUE	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	<u>Increase</u> <u>(Decrease)</u>	
	LCFF	\$ 366,978,239	\$ 367,280,867	\$ 302,628	0%
	FEDERAL	\$ 50,871,392	\$ 45,364,332	\$ (5,507,060)	-12%
	OTHER STATE	\$ 66,761,156	\$ 67,537,786	\$ 776,630	1%
	LOCAL	<u>\$ 81,649,343</u>	<u>\$ 82,649,654</u>	<u>\$ 1,000,311</u>	1%
	TOTAL REVENUE	<u>\$ 566,260,130</u>	<u>\$ 562,832,639</u>	<u>\$ (3,427,491)</u>	-1%

- Total General Fund Revenue decreased by **\$3.4 M (1% reduction)**
 - **Unrestricted Revenue** increased by **\$2.6 M**
 - **Restricted Revenue** decreased by **\$6.0 M**

Unrestricted Revenue

- **LCFF**
 - State Aid
 - Education Protection Account (EPA)
 - Property Taxes
- **Federal**
- **Other State Revenue**
 - One-time Discretionary
 - Lottery
- **Local Revenue**
 - Lease and Rentals
 - Charter School Oversight Fees
 - Interest Income



2017-18 Unaudited Actuals vs Estimated Actuals (UNRESTRICTED)

	REVENUE	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Increase (Decrease)	
	LCFF	\$ 364,087,305	\$ 364,355,415	\$ 268,110	0%
	FEDERAL	\$ 63,500	\$ 18,344	\$ (45,156)	-71%
	OTHER STATE	\$ 13,064,667	\$ 13,772,570	\$ 707,903	5%
	LOCAL	\$ 35,245,081	\$ 36,919,562	\$ 1,674,481	5%
	TOTAL	\$ 412,460,554	\$ 415,065,891	\$ 2,605,337	1%

Unrestricted Revenue increased by \$2.6M (1% Increase)

Changes in Unrestricted Revenue

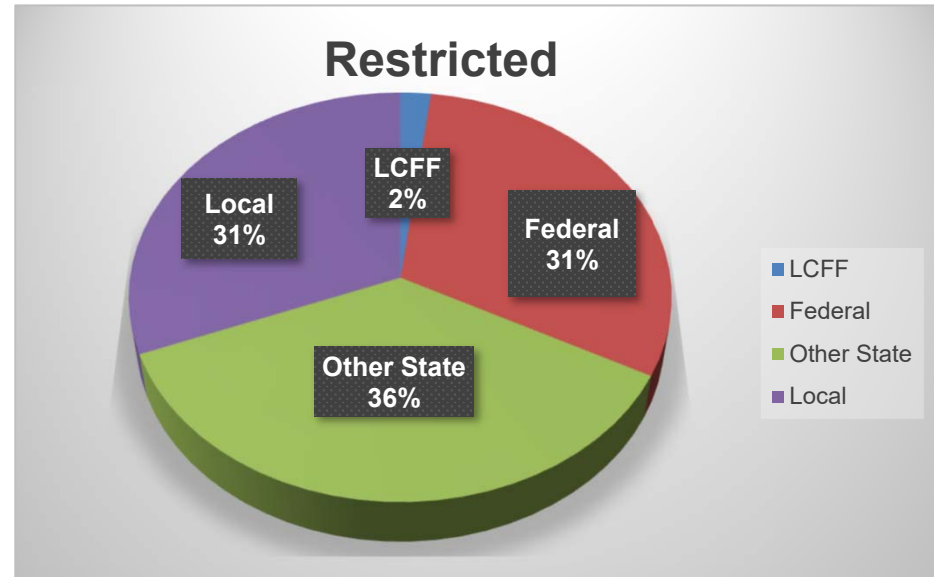
Unaudited Actuals vs Estimated Actuals



	<u>Increase (Decrease)</u>	<u>Note #</u>	<u>Notes</u>
LCFF			
State Aid	\$ (12,330,053)	1	Excess Property Tax per CDE Certified P-2 versus Alameda County J-29.
Education Protection Account (Prop 30)	\$ 4,570,629	2	CDE Certified P-2
Property Taxes	\$ 7,995,339	3	Alameda County J-29
	\$ 235,915		
Other State Revenue			
Lottery	\$ 255,529		
Medical Administration Activity (MAA)	\$ 312,151		
Others	\$ 140,223		
	\$ 707,903		
LOCAL Revenue			
Measure G	\$ 23,067		
Community Redevelopment	\$ 681,339		
Leases and Rentals	\$ (661,536)	4	Revenues Projected for the Emery Unified Lease that were budgeted, but lease ended in FY 16-17
Charter School Oversight	\$ 70,375		
Interest Income	\$ 254,365		
Other Local	\$ 1,311,481	5	Measure G and other locally defined resources.
	\$ 1,679,091		

Restricted Revenue

- **LCFF (Special Education)**
- **Federal**
 - Title I, II, III
 - Medical Billing Option
 - Federal Project Prevention
 - Federal School Climate
 - Special Education
- **Other State Revenue**
 - State Lottery
 - Career Technology Education (CTE) Incentive Program
 - Special Education
 - Learning Communities for School Success Program (Prop 47)
- **Local Revenue**
 - Parcel Taxes
 - Donations



2017-18 Unaudited Actuals vs Estimated Actuals (Restricted)



	REVENUE	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Increase (Decrease)	
	LCFF	\$ 2,890,934	\$ 2,925,452	\$ 34,518	1%
	FEDERAL	\$ 50,807,892	\$ 45,345,988	\$(5,461,904)	-12%
	OTHER STATE	\$ 53,696,489	\$ 53,765,216	\$ 68,727	1%
	LOCAL	<u>\$ 46,404,262</u>	<u>\$ 45,730,092</u>	<u>\$ (674,170)</u>	-1%
	TOTAL	<u>\$ 153,799,577</u>	<u>\$ 147,766,749</u>	<u>\$ (6,032,828)</u>	-4%

Restricted Revenue decreased by \$6.0M or 4% reduction

Changes in Federal Revenue (Restricted)



Federal Revenue	Resource	<u>Increase</u> <u>(Decrease)</u>	
Title I – Basic Low Income Grant	3010	\$(2,163,144)	Title 1 entitlement was lowered than projected, carryover allowed
Title I - School Improvement Grant	3180	\$(1,680,267)	SIG Cohort 4 was underspent thus revenue claimed is lowered but carryover is allow into next FY.
Title II – Non-Profit School Professional Dev	4035	\$250,284	
Title IIB- CA Math/Science Partnership (CaMSP)	4050	\$(2,319)	
Title III - Immigrant	4201	\$36,913	
Title III - LEP Program	4203	\$(174,405)	
Medical Billing Option	5640	\$31,383	
CDC HIV & STD Prevention	5841	\$ (25,838)	
SpEd Workability	5843	\$ (117,309)	
Community School	5848	\$ (190,530)	
Federal Project Prevention	5849	\$ (156,593)	
Federal School Climate	5850	\$ (26,239)	
IES/Leveled Literacy	5853	\$ (17,362)	
Carol White PEP Grant	5854	\$ (180,243)	
SERP-NSF TRUMath	5855	\$ (94,576)	
Other Federal Grants		<u>\$ (951,659)</u>	
		<u>\$ (5,461,904)</u>	

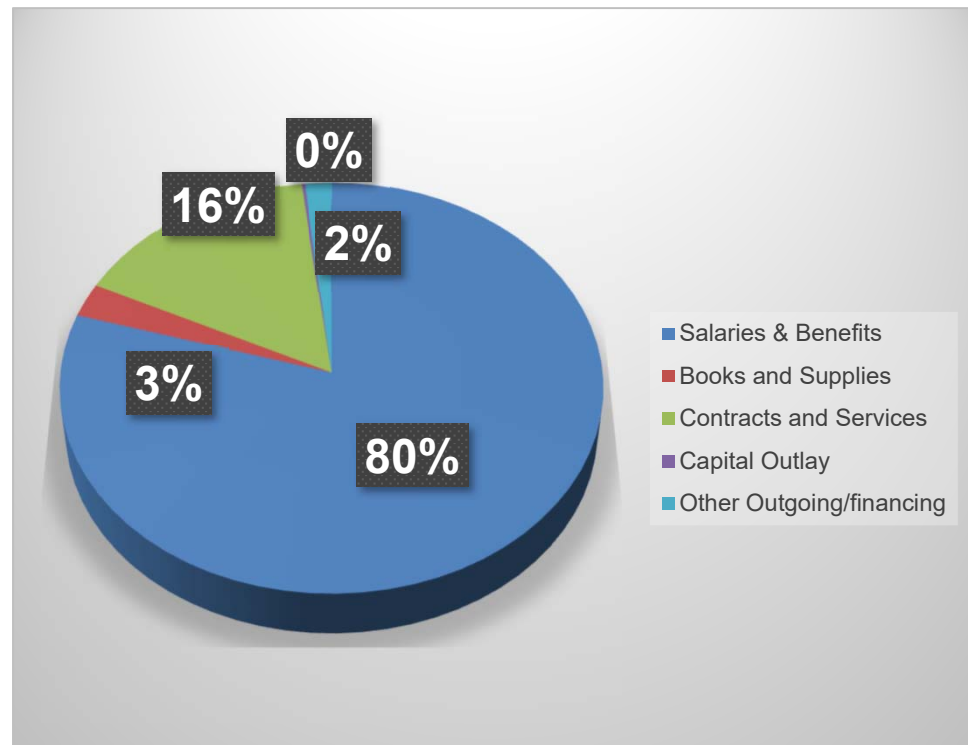
Expenditure Highlights

- **Total General Fund Expenditures decreased by \$33.7M (6% reduction) compared to Estimated Actuals**
 - Salaries and benefits decreased by \$10.5 M (2% reduction)
 - Books and Supplies decreased by \$11.5 M (45% reduction)
 - Contracts and Services decreased by \$4.7M (5% reduction)
 - Capital Outlay decreased by \$7.0M (86% reduction)
 - Other outgoing/financing increased by \$0.7M (42% reduction)
- **\$9.98M Unrestricted reduction and \$23.72M Restricted reduction**

General Fund Expenditures

- District expenses total **\$534M** for 2017-18

Salaries & Benefits	\$424,722,157	80%
Books and Supplies	\$ 14,030,706	3%
Contracts and Services	\$ 84,622,492	16%
Capital Outlay	\$ 1,125,172	0%
Other Outgoing/Financing(1)	\$9,456,839	2%
Total	\$533,957,368	100%



Note: Other Outgoing/Financing primarily related to repayment for State Loan and Measure G1 and N1 for Charters.

2017-18 Unaudited Actuals vs Estimated Actuals (Unrestricted Expenditures)



EXPENDITURES	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Increase (Decrease)	
CERTIFICATED	\$ 145,302,324	\$ 140,177,971	\$ (5,124,353)	-4%
CLASSIFIED	\$ 59,268,932	\$ 57,377,865	\$ (1,891,067)	-3%
BENEFITS	\$ 83,171,572	\$ 81,754,867	\$ (1,416,705)	-2%
Sub total	\$ 287,742,827	\$ 279,310,703	\$ (8,432,124)	-3%
Books & Supplies	\$ 7,418,321	\$ 5,527,226	\$ (1,890,871)	-25%
Contracts and Services	\$ 40,670,221	\$ 40,237,187	\$ (433,034)	-1%
Capital Outlays	\$ 82,717	\$ 96,887	\$ 14,170	17%
Outgoing/financing	\$ 3,112,760	\$ 3,870,860	\$ 758,100	24%
TOTAL	\$ 339,026,845	\$ 329,043,086	\$ (9,983,759)	-3%

Salaries, benefits and books & supplies reductions total \$10m and is primarily related to 2017-18 mid-year budget reductions

2017-18 Unaudited Actuals and Estimated Actuals (Restricted Expenditures)



EXPENDITURES	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Increase (Decrease)	
CERTIFICATED	\$ 56,708,532	\$ 54,619,355	\$ (2,089,178)	-4%
CLASSIFIED	\$ 38,082,942	\$ 36,019,084	\$ (2,063,859)	-5%
BENEFITS	\$ 52,711,002	\$ 54,773,016	\$ 2,062,014	4%
Sub total	\$ 147,502,477	\$ 145,411,454	\$ (2,091,022)	-1%
Books & Supplies	\$ 18,180,654	\$ 8,503,256	\$ (9,677,398)	-53%
Contracts and Services	\$ 48,674,174	\$ 44,385,306	\$ (4,288,868)	-9%
Capital Outlays	\$ 8,013,751	\$ 1,028,286	\$ (6,985,465)	-87%
Other Outgoing	\$ 6,262,350	\$ 5,585,979	\$ (676,371)	-11%
TOTAL	\$ 228,633,404	\$ 204,914,281	(\$ 23,719,123)	-10%

Salaries, benefits and books & supplies reductions total \$23.7m

**2017-18 Unaudited Actuals and
Estimated Actuals (Restricted Certificated Salary, Objects 1000-1999)**



Restricted Resources (\$100k or more)	Decreased Expenditures for Certificated Employees
6500 - SPECIAL EDUCATION	(486,622)
9332 - MEASURE G1 PARCEL TX	(238,806)
3010 – Title 1 IASA-I BASIC GRANTS LOW INCOME	(195,516)
9333 - MEASURE N	(192,657)
9283 - Salesforce.Org	(174,537)
9092 - SEMP MENTAL HEALTH /ACOE	(165,738)
9058 - STAFF DEVELOPMENT FEES	(108,111)
Total	(1,561,988)

**2017-18 Unaudited Actuals and
Estimated Actuals (Restricted Classified Salary, Objects 2000-2999)**



Restricted Resources (\$100k or more)	Decreased Expenditures for Classified Employees
8150 - ONGOING & MAJOR MAINTENANCE	(941,459)
9225 - Kaiser Health&Wellness w/EBCF	(354,053)
3010 – Title 1 IASA-I BASIC GRANTS LOW INCOME	(184,324)
3312 - SPEC ED IDEA EARLY INTERVENING	(172,929)
3180 - School Improvement Grant SIG	(135,917)
7085 - PROP 47 - LCSSP	(110,940)
Total	(1,899,622)

**2017-18 Unaudited Actuals and
Estimated Actuals (Restricted Books & Supplies, Objects 4000-4999)**



Restricted Resources (\$100k or more)	Decreased Expenditures for Books and Supplies
9333 - MEASURE N	(1,622,455)
3010 – Title 1 IASA-I BASIC GRANTS LOW INCOME	(1,130,633)
6387 - CTE Incentive Grant	(936,165)
9196 - Atlantic Philanthropies	(933,586)
3180 - School Improvement Grant SIG	(896,567)
9011 - DONATIONS	(573,343)
6382 - Calif Career Pathways Trust	(318,056)
9225 - Kaiser Health&Wellness w/EBCF	(306,798)
9236 - KENNETH RAININ FOUNDATION	(262,931)
9284 - Intel Corporation	<u>(240,096)</u>
Total	(\$7,220,630)

**2017-18 Unaudited Actuals and
Estimated Actuals (Restricted Contracts & Services, Objects 5000-5999)**



Restricted Resources (\$100k or more)	Decreased Expenditures for Contracts and Services
9196 - Atlantic Philanthropies	(989,274)
3010 – Title 1 ASA-I BASIC GRANTS LOW INCOME	(409,922)
6500 - SPECIAL EDUCATION	(404,800)
9333 - MEASURE N	(387,882)
3180 - School Improvement Grant SIG	(377,853)
4035 - TITLE 2-A TEACHER QUALITY	(292,127)
6387 - CTE Incentive Grant	(289,969)
6264 - Educator Effectiveness	(257,254)
9011 – DONATIONS	(154,077)
7338 - COLLEGE READINESS BLOCK	(113,487)
Total	(3,676,644)

**2017-18 Unaudited Actuals and
Estimated Actuals (Restricted Capital Outlays, Objects 6000-6999)**



Restricted Resources (\$100k or more)	Decreased Expenditures for Capital Outlays
6230 - Prop 39 CA Clean Energy Jobs	(6,099,717)
6387 - CTE Incentive Grant	(814,000)
Total	(\$6,913,717)

2017-18 Unaudited Actuals vs Estimated Actuals (General Fund - Combined)



EXPENDITURES	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Increase (Decrease)	
CERTIFICATED	202,010,856	194,797,326	(7,213,530)	-4%
CLASSIFIED	97,351,874	93,396,949	(3,954,925)	-4%
BENEFITS	135,882,574	136,527,882	645,309	0%
Sub total	435,245,304	424,722,157	(10,523,147)	-2%
Books & Supplies	25,598,975	14,030,706	(11,568,269)	-45%
Contracts and Services	89,344,394	84,622,493	(4,721,901)	-5%
Capital Outlays	8,096,467	1,125,173	(6,971,295)	-86%
Outgoing/Financing	6,781,221	7,493,759	712,538	11%
Sub total	129,821,057	107,272,131	(22,548,926)	-17%
TOTAL EXPENDITURES	\$565,066,361	\$531,994,288	(\$33,072,073)	-6%

Ending Fund Balance and Reserve

- Ending Fund Balance is **\$56.6 Million (\$30M higher than EA)**
 - Restricted Ending Fund Balance is **\$38.6M**
 - Unrestricted Ending Fund Balance is **\$18M**
 - Increase of Fund Balance is due to **\$33.7M** reduction of expenses.
- Reserve from Unrestricted Fund Balance
 - Board Required Minimum Reserve of **2% Met**

2017-18 Unaudited Actuals vs Estimated Actuals (General Fund - Ending Fund Balance, Combined)



	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Increase (Decrease)	
REVENUE	\$ 566,260,130	\$ 563,281,076	\$ (2,979,054)	-1%
EXPENDITURES	\$ 567,660,249	\$ 533,957,368	\$ 33,702,881	-6%
NET INCREASE (DECREASE)	\$ (1,400,119)	\$ 29,323,708	\$ 30,723,826	
FUND BALANCE				
Beginning Balance	\$ 27,108,369	\$ 27,264,146	\$ 155,776	
Ending Fund Balance	\$ 25,708,250	\$ 56,589,080	\$ 30,879,603	
Component of EFB				
Non-Spendable	\$ 150,000	\$ 540,122	\$ 390,122	
Restricted	\$ 19,860,529	\$ 38,612,895	\$ 18,752,366	
Committed	\$ 0	\$ 0	\$ 0	
Assigned (ADA Adjust)	\$ 0	\$ 0	\$ 0	
Unassigned	\$ 0	\$ 0	\$ 0	
Reserve for Economic Uncertainty	\$ 5,697,721	\$ 17,434,837	\$ 11,737,116	
District Unrestricted Reserve %	1.00%	3.37%		
Reserve for Economic Uncertainty %	1.00%	3.27%		
Assigned Reserve	0%	0.10%		
Unassigned Reserve %	0%	0%		

General Fund - Comparison of Reserve and Ending Fund Balance to Prior Years Year end Closing



	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Revenue	446,315,599	523,501,842	540,938,805	563,281,076
Expenditures	<u>442,529,515</u>	<u>518,141,538</u>	<u>552,358,510</u>	<u>533,957,368</u>
Net Funds Flow	3,786,084	5,360,304	(11,419,705)	29,323,708
Beginning Balance	<u>25,582,525</u>	<u>29,142,391</u>	<u>34,895,560</u>	<u>27,264,146</u>
Ending Fund Balance	<u>\$29,368,608</u>	<u>\$34,502,695</u>	<u>\$23,475,855</u>	<u>\$56,587,853</u>
Less: Restricted Balance	\$13,234,588	\$22,438,844	\$20,055,782	\$38,612,894
UNRESTRICTED DESIGNATIONS:				
Reserve for Economic Uncertainty	\$8,850,590	\$10,362,831	\$2,906,899	\$17,434,839
Assigned and Committed Reserve	\$7,283,430	\$1,701,020	\$513,174	\$540,120
District Unrestricted Reserve %	2.00%	2.00%	0.53%	3.37%

General Fund - MYP - Combined



	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	2018-19 Budget with Updates as of Sept. 2018	2019-20 Revised MYP (with \$30M Reduction)	2020-21 Revised MYP
REVENUE	566,260,130	563,281,076	577,547,064	554,435,477	554,023,001
EXPENDITURES	<u>567,660,249</u>	<u>533,957,368</u>	<u>585,178,208</u>	<u>542,204,334</u>	<u>562,853,107</u>
NET INCREASE (DECREASE)	(1,400,119)	29,323,708	(7,631,144)	12,231,143	(8,830,106)
FUND BALANCE					
Beginning Balance	<u>27,108,369</u>	<u>27,264,146</u>	<u>56,587,854</u>	<u>48,956,710</u>	<u>61,187,853</u>
Ending Fund Balance	<u>\$25,708,250</u>	<u>\$56,587,854</u>	<u>\$48,956,710</u>	<u>\$61,187,853</u>	<u>\$52,357,747</u>
Component of EFB					
Non-Spendable	150,000	540,122	150,000	150,000	150,000
Restricted	19,860,529	38,612,895	31,224,476	35,031,094	33,170,086
Committed	0	0	0	0	0
Assigned (ADA Adjust)	0	0	1,952,778	0	0
Assigned (Technology Refresh)	0	0	1,000,000	1,000,000	
Reserve for Economic Uncertainty	5,697,721	17,434,837	14,629,455	25,006,759	19,037,661
Unassigned Reserve	0	0	0	0	0
District Unrestricted Reserve %	1.00%	3.37%	3.03%	4.82%	3.41%
Reserve for Economic Uncertainty %	1.00%	3.27%	2.50%	4.61%	3.38%
Assigned Reserve %	0%	0.10%	0.53%	0.21%	0.03%
Unassigned Reserve %	0%	0%	0.00%	0%	0.00%

Summary of All Funds

11 – Adult Education

12 – Early Childhood

13 – Child Nutrition

21 – Building Fund (Bond Projects)

25 – Capital Facilities Fund (Developer Fees)

35 – School Facilities Fund

40 – Special Reserve for Capital Outlay

51 – Bond Interest and Redemption Fund

67 – Self-Insurance Fund

Other Funds



	Adult Ed	Child Dev	Cafeteria	Building	Capital Facilities
OTHER FUNDS	FUND 11	FUND 12	FUND 13	FUND 21	FUND 25
REVENUE	2,747,023	12,345,737	19,432,112	1,827,419	15,642,936
EXPENDITURES	<u>2,608,978</u>	<u>12,344,900</u>	<u>21,219,782</u>	<u>80,075,640</u>	<u>28,216</u>
NET INCREASE (DECREASE)	138,045	838	(1,787,670)	(78,248,221)	15,614,720
Contribution In/Out from Fund 01	<u>0</u>	<u>0</u>	<u>1,963,080</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE)	138,045	838	175,410	(78,248,221)	15,614,720
FUND BALANCE					
Beginning Balance	<u>1,852,539</u>	<u>3,756</u>	<u>0</u>	<u>201,286,827</u>	<u>16,531,937</u>
Ending Fund Balance	\$1,990,584	\$4,593	\$175,410	\$123,038,606	\$32,146,656

Other Funds



	County School Facilities	Special Reserve Cap	Bond Interest & Redemption	Self Insurance
OTHER FUNDS	FUND 35	FUND 40	FUND 51	FUND 67
REVENUE	450,430	281,696	69,928,962	23,336,905
EXPENDITURES	<u>337,833</u>	<u>691,828</u>	<u>75,241,695</u>	<u>23,269,397</u>
NET INCREASE (DECREASE)	112,598	(410,132)	(5,312,733)	67,508
Contribution In/Out from Fund 01	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE)	112,598	(410,132)	(5,312,733)	67,508
FUND BALANCE				
Beginning Balance	<u>8,983,698</u>	<u>1,233,096</u>	<u>86,109,934</u>	<u>6,787,129</u>
Ending Fund Balance	\$9,096,296	\$822,963	\$80,797,201	\$6,854,637

Next Step

- The District's External Auditor will complete and submit the **2017-18 Audit report** to the California Department of Education and County Office of Education on or before **December 15th, 2018**.
- The **First Interim Report** will be presented to the Board in **December 2018**, detailing year-to-date activity through October 31st and fiscal projections up to June 30th, 2019.