

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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$936,018.72
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$31,257,540.67
	Appropriations Subject to Limit	\$31,257,540.67
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	12.34%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	

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	25,136,421.94	1,126,690.00	26,263,111.94	26,949,162.00	1,123,944.00	28,073,106.00	6.9%
2) Federal Revenue		8100-8299	0.00	2,313,773.69	2,313,773.69	0.00	2,150,064.00	2,150,064.00	-7.1%
3) Other State Revenue		8300-8599	601,819.98	17,453,117.34	18,054,937.32	885,090.00	18,311,220.00	19,196,310.00	6.3%
4) Other Local Revenue		8600-8799	5,538,148.09	25,420,618.59	30,958,766.68	4,239,599.00	25,450,335.00	29,689,934.00	-4.1%
5) TOTAL REVENUES			31,276,390.01	46,314,199.62	77,590,589.63	32,073,851.00	47,035,563.00	79,109,414.00	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,323,029.01	13,943,275.44	18,266,304.45	5,338,877.00	14,159,298.00	19,498,175.00	6.7%
2) Classified Salaries		2000-2999	7,671,721.28	8,874,930.08	16,546,651.36	8,758,980.00	9,328,742.00	18,087,722.00	9.3%
3) Employee Benefits		3000-3999	6,471,655.00	12,104,435.56	18,576,090.56	7,016,611.00	12,736,005.00	19,752,616.00	6.3%
4) Books and Supplies		4000-4999	206,807.35	1,147,813.04	1,354,620.39	597,100.00	1,447,461.00	2,044,561.00	50.9%
5) Services and Other Operating Expenditures		5000-5999	8,431,186.28	8,945,113.53	17,376,299.81	9,818,046.00	8,621,486.00	18,439,532.00	6.1%
6) Capital Outlay		6000-6999	321,529.52	650,228.98	971,758.50	387,000.00	462,000.00	849,000.00	-12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,202.28	365,851.81	452,054.09	86,185.00	361,055.00	447,240.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,128,448.94)	3,692,479.71	(435,969.23)	(4,525,238.00)	3,996,163.00	(529,075.00)	21.4%
9) TOTAL EXPENDITURES			23,383,681.78	49,724,128.15	73,107,809.93	27,477,561.00	51,112,210.00	78,589,771.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,892,708.23	(3,409,928.53)	4,482,779.70	4,596,290.00	(4,076,647.00)	519,643.00	-88.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	350,000.00	0.00	350,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,071,611.74	18,052.04	2,089,663.78	2,226,870.00	2,443.00	2,229,313.00	6.7%
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	(6,076,006.39)	6,076,006.39	0.00	(1,462,420.00)	1,462,420.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,797,618.13)	6,057,954.35	(1,739,663.78)	(3,689,290.00)	1,459,977.00	(2,229,313.00)	28.1%

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)			95,090.10	2,648,025.82	2,743,115.92	907,000.00	(2,616,670.00)	(1,709,670.00)	-162.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,307,247.22	12,744,862.37	20,052,109.59	7,402,337.32	15,392,888.19	22,795,225.51	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,307,247.22	12,744,862.37	20,052,109.59	7,402,337.32	15,392,888.19	22,795,225.51	13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,307,247.22	12,744,862.37	20,052,109.59	7,402,337.32	15,392,888.19	22,795,225.51	13.7%
2) Ending Balance, June 30 (E + F1e)			7,402,337.32	15,392,888.19	22,795,225.51	8,309,337.32	12,776,218.19	21,085,555.51	-7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,392,888.19	15,392,888.19	0.00	12,776,218.19	12,776,218.19	-17.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,005,868.32	0.00	3,005,868.32	2,920,939.00	0.00	2,920,939.00	-2.8%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,386,469.00	0.00	4,386,469.00	4,849,145.00	0.00	4,849,145.00	10.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	529,253.32	0.00	529,253.32	New

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	6,631,372.17	16,160,357.09	22,791,729.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,314,161.14	0.00	1,314,161.14				
3) Accounts Receivable		9200	603,443.30	7,246,881.47	7,850,324.77				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,558,976.61	23,407,238.56	31,966,215.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,156,639.21	2,032,906.44	3,189,545.65				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,981,443.91	5,981,443.91				
6) TOTAL, LIABILITIES			1,156,639.21	8,014,350.35	9,170,989.56				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,402,337.40	15,392,888.21	22,795,225.61				

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 Slate Aid - Current Year		8011	12,153,515.00	0.00	12,153,515.00	14,053,515.00	0.00	14,053,515.00	15.6%
Education Protection Account Slate Aid - Current Year		8012	42,330.00	0.00	42,330.00	39,000.00	0.00	39,000.00	-7.9%
Slate Aid - Prior Years		8019	(8.00)	0.00	(8.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	220,217.07	0.00	220,217.07	216,967.00	0.00	216,967.00	-1.5%
Timber Yield Tax		8022	9.70	0.00	9.70	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	1,572.24	0.00	1,572.24	1,332.00	0.00	1,332.00	-15.3%
County & District Taxes Secured Roll Taxes		8041	28,733,234.63	0.00	28,733,234.63	29,001,029.00	0.00	29,001,029.00	0.9%
Unsecured Roll Taxes		8042	874,104.40	0.00	874,104.40	871,534.00	0.00	871,534.00	-0.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	721,032.76	0.00	721,032.76	710,290.00	0.00	710,290.00	-1.5%
Education Revenue Augmentation Fund (ERAF)		8045	316,309.38	0.00	316,309.38	983,761.00	0.00	983,761.00	211.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,109,868.76	0.00	1,109,868.76	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			44,172,185.94	0.00	44,172,185.94	45,877,428.00	0.00	45,877,428.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,042,465.00)		(1,042,465.00)	(1,040,957.00)		(1,040,957.00)	-0.1%
All Other LCFF Transfers - Current Year	All Other	8091	(37,492.00)	1,079,957.00	1,042,465.00	(39,000.00)	1,079,957.00	1,040,957.00	-0.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(17,955,807.00)	46,733.00	(17,909,074.00)	(17,848,309.00)	43,987.00	(17,804,322.00)	-0.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,136,421.94	1,126,690.00	26,263,111.94	26,949,162.00	1,123,944.00	28,073,106.00	6.9%
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	20,024.00	20,024.00	0.00	20,024.00	20,024.00	0.0%
Special Education Discretionary Grants		8182	0.00	180,484.00	180,484.00	0.00	180,486.00	180,486.00	0.0%
Child Nutrition Programs		8220	0.00	45,307.70	45,307.70	0.00	33,000.00	33,000.00	-27.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		453,764.55	453,764.55		433,336.00	433,336.00	-4.5%
Title II, Part A, Educator Quality	4035	8290		0.00	0.00		23,846.00	23,846.00	New
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.0%	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%	
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290		356,684.61	356,684.61			228,171.00	228,171.00	-36.0%
Career and Technical Education	3500-3599	8290		5,601.00	5,601.00			5,601.00	5,601.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,251,907.83	1,251,907.83	0.00		1,225,600.00	1,225,600.00	-2.1%
TOTAL, FEDERAL REVENUE			0.00	2,313,773.69	2,313,773.69	0.00		2,150,064.00	2,150,064.00	-7.1%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,179,953.00	1,179,953.00	0.00		1,213,415.00	1,213,415.00	2.8%
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	3,844.38	3,844.38	0.00		2,800.00	2,800.00	-27.2%
Mandated Costs Reimbursements		8550	278,854.00	0.00	278,854.00	432,165.00		0.00	432,165.00	55.0%
Lottery - Unrestricted and Instructional Materials		8560	134,086.80	50,901.10	184,987.90	112,262.00		33,026.00	145,288.00	-21.5%
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		17,084.34	17,084.34			20,000.00	20,000.00	17.1%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		878,325.20	878,325.20			2,020,252.00	2,020,252.00	130.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		5,426,899.70	5,426,899.70			5,112,014.00	5,112,014.00	-5.8%
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	188,879.18	9,896,109.62	10,084,988.80	340,663.00		9,909,713.00	10,250,376.00	1.6%
TOTAL, OTHER STATE REVENUE			601,819.98	17,453,117.34	18,054,937.32	885,090.00		18,311,220.00	19,196,310.00	6.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	650,952.12	650,952.12	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	10,302.45	10,302.45	0.00	17,000.00	17,000.00	65.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	35,661.25	0.00	35,661.25	18,685.00	0.00	18,685.00	-47.6%
Interest		8660	572,973.91	0.00	572,973.91	108,000.00	0.00	108,000.00	-81.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,490,993.30	18,118,318.28	21,609,311.58	2,817,414.00	19,443,518.00	22,260,932.00	3.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	771,196.19	771,196.19	0.00	759,700.00	759,700.00	-1.5%
Other Local Revenue Plus: Misc Funds Non-LCFF (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	1,438,519.63	2,545,184.55	3,983,704.18	1,045,500.00	1,959,751.00	3,005,251.00	-24.6%
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	250,000.00	0.00	250,000.00	New
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		3,324,665.00	3,324,665.00		3,270,366.00	3,270,366.00	-1.6%
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			5,538,148.09	25,420,618.59	30,958,766.68	4,239,599.00	25,450,335.00	29,689,934.00	-4.1%
TOTAL REVENUES			31,276,390.01	46,314,199.62	77,590,589.63	32,073,851.00	47,035,563.00	79,109,414.00	2.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,586,867.99	9,190,850.31	10,777,718.30	2,031,700.00	9,506,373.00	11,540,073.00	7.1%
Certificated Pupil Support Salaries		1200	214,354.65	2,239,354.49	2,453,709.14	264,727.00	2,212,203.00	2,476,930.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,497,206.37	2,430,122.03	4,927,328.40	3,009,450.00	2,352,047.00	5,361,497.00	8.8%
Other Certificated Salaries		1900	24,600.00	82,948.61	107,548.61	33,000.00	86,675.00	119,675.00	11.3%
TOTAL, CERTIFICATED SALARIES			4,323,029.01	13,943,275.44	18,266,304.45	5,338,877.00	14,159,298.00	19,498,175.00	6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	151,718.18	5,021,942.54	5,173,660.72	204,889.00	5,399,723.00	5,604,612.00	8.3%
Classified Support Salaries		2200	208,106.54	1,018,404.30	1,226,510.84	279,976.00	972,354.00	1,252,330.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	2,273,092.11	725,544.82	2,998,636.93	2,733,294.00	754,499.00	3,487,793.00	16.3%
Clerical, Technical and Office Salaries		2400	4,984,417.83	1,472,523.77	6,456,941.60	5,402,261.00	1,624,733.00	7,026,994.00	8.8%
Other Classified Salaries		2900	54,366.62	636,514.65	690,901.27	138,560.00	577,433.00	715,993.00	3.6%
TOTAL, CLASSIFIED SALARIES			7,671,721.28	8,874,930.08	16,546,651.36	8,758,980.00	9,328,742.00	18,087,722.00	9.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,128,608.90	3,364,584.34	4,493,193.24	923,848.00	3,275,530.00	4,199,378.00	-6.5%
PERS		3201-3202	1,102,604.86	1,280,749.69	2,383,354.55	1,488,893.00	1,643,410.00	3,132,303.00	31.4%
OASDI/Medicare/Alternative		3301-3302	615,938.40	883,868.05	1,499,806.45	702,545.00	910,456.00	1,613,001.00	7.5%
Health and Welfare Benefits		3401-3402	2,401,629.88	5,097,227.31	7,498,857.19	3,019,140.00	5,392,530.00	8,411,670.00	12.2%
Unemployment Insurance		3501-3502	20,088.62	11,130.52	31,219.14	26,781.00	11,532.00	38,313.00	22.7%
Workers' Compensation		3601-3602	300,871.95	572,257.79	873,129.74	361,722.00	597,800.00	959,322.00	9.9%
OPEB, Allocated		3701-3702	361,634.96	683,041.38	1,044,676.34	414,694.00	678,720.00	1,093,414.00	4.7%
OPEB, Active Employees		3751-3752	23,395.50	49,092.05	72,487.55	26,639.00	61,315.00	87,954.00	21.3%
Other Employee Benefits		3901-3902	516,881.93	162,484.43	679,366.36	52,349.00	164,912.00	217,261.00	-68.0%
TOTAL, EMPLOYEE BENEFITS			6,471,655.00	12,104,435.56	18,576,090.56	7,016,611.00	12,736,005.00	19,752,616.00	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	728.09	74,600.24	75,328.33	0.00	76,000.00	76,000.00	0.9%
Books and Other Reference Materials		4200	27,206.85	25,315.93	52,522.78	109,300.00	40,882.00	150,182.00	185.9%
Materials and Supplies		4300	107,956.84	859,940.40	967,897.24	209,530.00	1,208,329.00	1,417,859.00	46.5%
Noncapitalized Equipment		4400	70,915.57	126,556.47	197,472.04	278,270.00	69,450.00	347,720.00	76.1%
Food		4700	0.00	61,400.00	61,400.00	0.00	52,800.00	52,800.00	-14.0%
TOTAL, BOOKS AND SUPPLIES			206,807.35	1,147,813.04	1,354,620.39	597,100.00	1,447,461.00	2,044,561.00	50.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,844,541.18	2,936,339.58	6,780,880.76	3,275,000.00	232,693.00	3,507,693.00	-48.3%
Travel and Conferences		5200	184,925.46	524,514.89	709,440.35	254,955.00	505,514.00	760,469.00	7.2%
Dues and Memberships		5300	82,835.39	5,025.32	87,860.71	81,223.00	12,013.00	93,236.00	6.1%
Insurance		5400 - 5450	245,633.65	0.00	245,633.65	260,000.00	0.00	260,000.00	5.8%
Operations and Housekeeping Services		5500	58,150.65	243,535.73	301,686.38	84,300.00	211,143.00	295,443.00	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,446.26	448,272.80	547,719.06	191,374.00	290,528.00	481,902.00	-12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,758,896.40	4,676,005.37	8,434,901.77	5,483,866.00	7,265,503.00	12,749,369.00	51.2%
Communications		5900	156,757.29	111,419.84	268,177.13	187,328.00	104,092.00	291,420.00	8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,431,186.28	8,945,113.53	17,376,299.81	9,816,046.00	8,621,486.00	18,439,532.00	6.1%

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)	
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	0.00	527,152.32	527,152.32	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	321,529.52	123,076.66	444,606.18	387,000.00	462,000.00	849,000.00	91.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			321,529.52	650,228.98	971,758.50	387,000.00	462,000.00	849,000.00	-12.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	74,655.00	0.00	74,655.00	74,655.00	0.00	74,655.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	139,976.35	139,976.35	0.00	126,269.00	126,269.00	-9.8%
Other Debt Service - Principal		7439	11,547.28	225,875.46	237,422.74	11,530.00	234,786.00	246,316.00	3.7%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			86,202.28	365,851.81	452,054.09	86,185.00	361,055.00	447,240.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,692,479.71)	3,692,479.71	0.00	(3,996,163.00)	3,996,163.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(435,969.23)	0.00	(435,969.23)	(529,075.00)	0.00	(529,075.00)	21.4%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,128,448.94)	3,692,479.71	(435,969.23)	(4,525,238.00)	3,996,163.00	(529,075.00)	21.4%
TOTAL EXPENDITURES			23,383,681.78	49,724,128.15	73,107,809.93	27,477,561.00	51,112,210.00	78,589,771.00	7.5%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	350,000.00	0.00	350,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	0.00	350,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	797,706.87	0.00	797,706.87	770,000.00	0.00	770,000.00	-3.5%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,273,904.87	18,052.04	1,291,956.91	1,456,870.00	2,443.00	1,459,313.00	13.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,071,611.74	18,052.04	2,089,663.78	2,226,870.00	2,443.00	2,229,313.00	6.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,220,750.39)	6,220,750.39	0.00	(2,834,605.00)	2,834,605.00	0.00	0.0%
Contributions from Restricted Revenues		8990	144,744.00	(144,744.00)	0.00	1,372,185.00	(1,372,185.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,076,006.39)	6,076,006.39	0.00	(1,462,420.00)	1,462,420.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,797,618.13)	6,057,954.35	(1,739,663.78)	(3,689,290.00)	1,459,977.00	(2,229,313.00)	28.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	25,136,421.94	1,126,690.00	26,263,111.94	26,949,162.00	1,123,944.00	28,073,106.00	6.9%
2) Federal Revenue		8100-8299	0.00	2,313,773.69	2,313,773.69	0.00	2,150,064.00	2,150,064.00	-7.1%
3) Other State Revenue		8300-8599	601,819.98	17,453,117.34	18,054,937.32	885,090.00	18,311,220.00	19,196,310.00	6.3%
4) Other Local Revenue		8600-8799	5,538,148.09	25,420,618.59	30,958,766.68	4,239,599.00	25,450,335.00	29,689,934.00	-4.1%
5) TOTAL, REVENUES			31,276,390.01	46,314,199.62	77,590,589.63	32,073,851.00	47,035,563.00	79,109,414.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,843,656.43	29,028,822.49	32,872,478.92	5,464,317.00	29,612,062.00	35,076,379.00	6.7%
2) Instruction - Related Services	2000-2999		5,191,758.64	8,511,254.39	13,703,013.03	5,375,654.00	9,319,643.00	14,695,297.00	7.2%
3) Pupil Services	3000-3999		4,034,254.90	5,431,401.43	9,465,656.33	3,833,834.00	5,347,710.00	9,181,544.00	-3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		414,431.65	0.00	414,431.65	409,599.00	0.00	409,599.00	-1.2%
7) General Administration	7000-7999		8,866,116.64	3,789,298.45	12,655,415.09	11,206,919.00	4,108,560.00	15,315,479.00	21.0%
8) Plant Services	8000-8999		947,261.24	2,597,499.58	3,544,760.82	1,101,053.00	2,363,180.00	3,464,233.00	-2.3%
9) Other Outgo	9000-9999	Except 7600-7699	86,202.28	365,851.81	452,054.09	86,185.00	361,055.00	447,240.00	-1.1%
10) TOTAL, EXPENDITURES			23,383,681.78	49,724,128.15	73,107,809.93	27,477,561.00	51,112,210.00	78,589,771.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,892,708.23	(3,409,928.53)	4,482,779.70	4,596,290.00	(4,076,647.00)	519,643.00	-88.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	350,000.00	0.00	350,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,071,611.74	18,052.04	2,089,663.78	2,226,870.00	2,443.00	2,229,313.00	6.7%
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	(6,076,006.39)	6,076,006.39	0.00	(1,462,420.00)	1,462,420.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,797,618.13)	6,057,954.35	(1,739,663.78)	(3,689,290.00)	1,459,977.00	(2,229,313.00)	28.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,090.10	2,648,025.82	2,743,115.92	907,000.00	(2,616,670.00)	(1,709,670.00)	-162.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,307,247.22	12,744,862.37	20,052,109.59	7,402,337.32	15,392,888.19	22,795,225.51	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,307,247.22	12,744,862.37	20,052,109.59	7,402,337.32	15,392,888.19	22,795,225.51	13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,307,247.22	12,744,862.37	20,052,109.59	7,402,337.32	15,392,888.19	22,795,225.51	13.7%
2) Ending Balance, June 30 (E + F1e)			7,402,337.32	15,392,888.19	22,795,225.51	8,309,337.32	12,776,218.19	21,085,555.51	-7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,392,888.19	15,392,888.19	0.00	12,776,218.19	12,776,218.19	-17.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,005,868.32	0.00	3,005,868.32	2,920,939.00	0.00	2,920,939.00	-2.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,386,469.00	0.00	4,386,469.00	4,849,145.00	0.00	4,849,145.00	10.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	529,253.32	0.00	529,253.32	New

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	151,558.98	140,088.98
6015	Adults in Correctional Facilities	204,795.32	204,795.32
6230	California Clean Energy Jobs Act	183,101.48	183,101.48
6300	Lottery: Instructional Materials	442,823.33	242,273.33
6500	Special Education	1,782,619.48	1,553,019.48
7338	College Readiness Block Grant	75,000.00	0.00
7810	Other Restricted State	152,608.49	149,608.49
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,533,219.93	1,538,976.93
9010	Other Restricted Local	10,867,161.18	8,764,354.18
Total, Restricted Balance		15,392,888.19	12,776,218.19

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	535,760.00	652,489.00	21.8%
2) Federal Revenue		8100-8299	681,635.51	729,936.00	7.1%
3) Other State Revenue		8300-8599	69,682.04	3,882.00	-94.4%
4) Other Local Revenue		8600-8799	1,447.41	0.00	-100.0%
5) TOTAL, REVENUES			1,288,524.96	1,386,307.00	7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	879,810.05	1,067,163.00	21.3%
2) Classified Salaries		2000-2999	300,076.89	406,803.00	35.6%
3) Employee Benefits		3000-3999	651,470.22	830,843.00	27.5%
4) Books and Supplies		4000-4999	188,222.91	109,451.00	-41.9%
5) Services and Other Operating Expenditures		5000-5999	253,521.38	157,473.00	-37.9%
6) Capital Outlay		6000-6999	57,039.16	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	232,343.78	273,887.00	17.9%
9) TOTAL, EXPENDITURES			2,562,484.39	2,845,620.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(1,273,959.43)	(1,459,313.00)	14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,291,956.91	1,459,313.00	13.0%
b) Transfers Out		7600-7629	350,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			941,956.91	1,459,313.00	54.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(332,002.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	350,000.00	17,997.48	-94.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350,000.00	17,997.48	-94.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350,000.00	17,997.48	-94.9%
2) Ending Balance, June 30 (E + F1e)			17,997.48	17,997.48	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,997.48	17,997.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	78,496.85		
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	85,409.81		
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			163,906.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	145,909.18		
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			145,909.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,997.48		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	442,110.00	497,057.00	12.4%
Education Protection Account State Aid - Current Year		8012	10,442.00	11,400.00	9.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	83,208.00	144,032.00	73.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			535,760.00	652,489.00	21.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	5,468.74	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	676,166.77	729,936.00	8.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			681,635.51	729,936.00	7.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	457.04	0.00	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	3,882.00	New
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	69,225.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			69,682.04	3,882.00	-94.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	477.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	970.03	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,447.41	0.00	-100.0%
TOTAL, REVENUES			1,288,524.96	1,386,307.00	7.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	644,931.12	676,600.00	4.9%
Certificated Pupil Support Salaries		1200	95,488.23	145,010.00	51.9%
Certificated Supervisors' and Administrators' Salaries		1300	139,390.70	245,553.00	76.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			879,810.05	1,067,163.00	21.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	163,340.43	199,970.00	22.4%
Classified Support Salaries		2200	52,609.18	129,609.00	146.4%
Classified Supervisors' and Administrators' Salaries		2300	18,074.06	11,582.00	-35.9%
Clerical, Technical and Office Salaries		2400	66,053.22	65,642.00	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			300,076.89	406,803.00	35.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	183,678.21	163,784.00	-10.8%
PERS		3201-3202	53,501.27	84,505.00	57.9%
OASDI/Medicare/Alternative		3301-3302	38,278.42	50,637.00	32.3%
Health and Welfare Benefits		3401-3402	300,624.28	434,864.00	44.7%
Unemployment Insurance		3501-3502	580.77	735.00	26.6%
Workers' Compensation		3601-3602	29,721.90	38,379.00	29.1%
OPEB, Allocated		3701-3702	35,352.06	43,830.00	24.0%
OPEB, Active Employees		3751-3752	2,579.65	3,571.00	38.4%
Other Employee Benefits		3901-3902	7,153.66	10,538.00	47.3%
TOTAL, EMPLOYEE BENEFITS			651,470.22	830,843.00	27.5%
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	106,477.93	97,451.00	-8.5%
Noncapitalized Equipment		4400	73,549.88	12,000.00	-83.7%
Food		4700	8,195.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			188,222.91	109,451.00	-41.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	63,557.07	0.00	-100.0%
Travel and Conferences		5200	7,686.25	27,969.00	263.9%
Dues and Memberships		5300	3,337.72	1,500.00	-55.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,787.92	23,700.00	-20.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,569.91	32,000.00	-14.8%
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	96,084.15	65,804.00	-31.5%
Communications		5900	15,498.36	6,500.00	-58.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,521.38	157,473.00	-37.9%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	57,039.16	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,039.16	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	232,343.78	273,887.00	17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			232,343.78	273,887.00	17.9%
TOTAL, EXPENDITURES			2,562,484.39	2,845,620.00	11.0%

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	1,291,956.91	1,459,313.00	13.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,291,956.91	1,459,313.00	13.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	350,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	0.00	-100.0%
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)			941,956.91	1,459,313.00	54.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	535,760.00	652,489.00	21.8%
2) Federal Revenue		8100-8299	681,635.51	729,936.00	7.1%
3) Other State Revenue		8300-8599	69,682.04	3,882.00	-94.4%
4) Other Local Revenue		8600-8799	1,447.41	0.00	-100.0%
5) TOTAL, REVENUES			1,288,524.96	1,386,307.00	7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,563,874.79	1,551,568.00	-0.8%
2) Instruction - Related Services	2000-2999		379,905.10	518,275.00	36.4%
3) Pupil Services	3000-3999		247,344.42	374,612.00	51.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		232,343.78	273,887.00	17.9%
8) Plant Services	8000-8999		139,016.30	127,278.00	-8.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,562,484.39	2,845,620.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,273,959.43)	(1,459,313.00)	14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,291,956.91	1,459,313.00	13.0%
b) Transfers Out		7600-7629	350,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			941,956.91	1,459,313.00	54.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(332,002.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	350,000.00	17,997.48	-94.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			350,000.00	17,997.48	-94.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			350,000.00	17,997.48	-94.9%
2) Ending Balance, June 30 (E + F1e)					
			17,997.48	17,997.48	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	17,997.48	17,997.48	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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	14,065,636.00	14,642,327.00	4.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			14,065,636.00	14,642,327.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	129,162.21	146,399.00	13.3%
2) Classified Salaries		2000-2999	407,429.72	452,877.00	11.2%
3) Employee Benefits		3000-3999	304,717.87	378,881.00	24.3%
4) Books and Supplies		4000-4999	78,951.93	2,000.00	-97.5%
5) Services and Other Operating Expenditures		5000-5999	502,612.44	595,073.00	18.4%
6) Capital Outlay		6000-6999	25,964.17	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,600,988.35	13,326,210.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,235.36	22,672.00	-6.5%
9) TOTAL EXPENDITURES			15,074,062.05	14,924,112.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,008,426.05)	(281,785.00)	-72.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,426.05)	(281,785.00)	-72.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,818,495.51	810,069.46	-55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,818,495.51	810,069.46	-55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,818,495.51	810,069.46	-55.5%
2) Ending Balance, June 30 (E + F1e)			810,069.46	528,284.46	-34.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	810,069.46	528,284.46	-34.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	915,327.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			915,327.36		
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	105,257.90		
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			105,257.90		
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)			810,069.46		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	13,600,988.35	13,326,210.00	-2.0%
Adult Education Block Grant Program	6391	8590	511,835.30	1,316,117.00	157.1%
All Other State Revenue	All Other	8590	(47,187.65)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			14,065,636.00	14,642,327.00	4.1%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			14,065,636.00	14,642,327.00	4.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	129,162.21	146,399.00	13.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			129,162.21	146,399.00	13.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,136.57	24,571.00	102.5%
Classified Support Salaries		2200	293,321.38	308,866.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	83,199.86	75,885.00	-8.8%
Other Classified Salaries		2900	18,771.91	43,555.00	132.0%
TOTAL, CLASSIFIED SALARIES			407,429.72	452,877.00	11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,003.08	23,834.00	25.4%
PERS		3201-3202	59,375.79	78,641.00	32.4%
OASDI/Medicare/Alternative		3301-3302	31,733.32	36,977.00	16.5%
Health and Welfare Benefits		3401-3402	162,369.63	203,680.00	25.4%
Unemployment Insurance		3501-3502	261.39	298.00	14.0%
Workers' Compensation		3601-3602	13,399.54	15,686.00	17.1%
OPEB, Allocated		3701-3702	16,097.77	17,980.00	11.7%
OPEB, Active Employees		3751-3752	1,350.37	1,308.00	-3.1%
Other Employee Benefits		3901-3902	1,126.98	477.00	-57.7%
TOTAL, EMPLOYEE BENEFITS			304,717.87	378,881.00	24.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,748.51	0.00	-100.0%
Materials and Supplies		4300	42,886.57	2,000.00	-95.3%
Noncapitalized Equipment		4400	17,316.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			78,951.93	2,000.00	-97.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	197,723.57	0.00	-100.0%
Travel and Conferences		5200	32,846.89	19,000.00	-42.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	271,082.61	575,073.00	112.1%
Communications		5900	959.37	1,000.00	4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			502,612.44	595,073.00	18.4%
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	25,964.17	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,964.17	0.00	-100.0%
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	13,600,988.35	13,326,210.00	-2.0%
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)			13,600,988.35	13,326,210.00	-2.0%

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	24,235.36	22,672.00	-6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,235.36	22,672.00	-6.5%
TOTAL, EXPENDITURES			15,074,062.05	14,924,112.00	-1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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	14,065,636.00	14,642,327.00	4.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,065,636.00	14,642,327.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		351,857.67	270,150.00	-23.2%
2) Instruction - Related Services	2000-2999		594,206.12	733,011.00	23.4%
3) Pupil Services	3000-3999		502,774.55	572,069.00	13.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,235.36	22,672.00	-6.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,600,988.35	13,326,210.00	-2.0%
10) TOTAL, EXPENDITURES			15,074,062.05	14,924,112.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,008,426.05)	(281,785.00)	-72.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,426.05)	(281,785.00)	-72.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,818,495.51	810,069.46	-55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,818,495.51	810,069.46	-55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,818,495.51	810,069.46	-55.5%
2) Ending Balance, June 30 (E + F1e)			810,069.46	528,284.46	-34.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			810,069.46	528,284.46	-34.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	675,747.77	426,583.00	-36.9%
3) Other State Revenue		8300-8599	1,554,233.14	2,505,548.00	61.2%
4) Other Local Revenue		8600-8799	252,552.45	344,000.00	36.2%
5) TOTAL, REVENUES			2,482,533.36	3,276,131.00	32.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	176,253.65	158,383.00	-10.1%
2) Classified Salaries		2000-2999	448,453.48	476,619.00	6.3%
3) Employee Benefits		3000-3999	295,529.73	324,017.00	9.6%
4) Books and Supplies		4000-4999	53,258.10	56,850.00	6.7%
5) Services and Other Operating Expenditures		5000-5999	1,329,648.31	2,027,746.00	52.5%
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	179,390.09	232,516.00	29.6%
9) TOTAL, EXPENDITURES			2,482,533.36	3,276,131.00	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		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	683,527.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	232,721.15		
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			916,248.93		
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	30,173.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	886,075.53		
6) TOTAL, LIABILITIES			916,248.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	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	675,747.77	426,583.00	-36.9%
TOTAL, FEDERAL REVENUE			675,747.77	426,583.00	-36.9%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,554,233.14	2,505,548.00	61.2%
TOTAL, OTHER STATE REVENUE			1,554,233.14	2,505,548.00	61.2%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	252,552.45	344,000.00	36.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			252,552.45	344,000.00	36.2%
TOTAL, REVENUES			2,482,533.36	3,276,131.00	32.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	176,253.65	158,383.00	-10.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			176,253.65	158,383.00	-10.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	121,051.94	125,513.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	137,028.56	147,071.00	7.3%
Clerical, Technical and Office Salaries		2400	190,372.98	204,035.00	7.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			448,453.48	476,619.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,214.38	14,717.00	-23.4%
PERS		3201-3202	70,992.30	97,913.00	37.9%
OASDI/Medicare/Alternative		3301-3302	38,879.49	43,332.00	11.5%
Health and Welfare Benefits		3401-3402	124,634.31	125,727.00	0.9%
Unemployment Insurance		3501-3502	312.92	332.00	6.1%
Workers' Compensation		3601-3602	15,606.02	16,762.00	7.4%
OPEB, Allocated		3701-3702	18,762.28	19,066.00	1.6%
OPEB, Active Employees		3751-3752	1,291.56	1,371.00	6.2%
Other Employee Benefits		3901-3902	5,836.47	4,797.00	-17.8%
TOTAL, EMPLOYEE BENEFITS			295,529.73	324,017.00	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,913.78	7,400.00	154.0%
Materials and Supplies		4300	50,344.32	48,950.00	-2.8%
Noncapitalized Equipment		4400	0.00	500.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,258.10	56,850.00	6.7%

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	15,968.66	33,299.00	108.5%
Dues and Memberships		5300	195.00	480.00	146.2%
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	1,311,183.74	1,990,812.00	51.8%
Communications		5900	2,300.91	3,155.00	37.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,329,648.31	2,027,746.00	52.5%
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	179,390.09	232,516.00	29.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			179,390.09	232,516.00	29.6%
TOTAL, EXPENDITURES			2,482,533.36	3,276,131.00	32.0%

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

Description	Function 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	675,747.77	426,583.00	-36.9%
3) Other State Revenue		8300-8599	1,554,233.14	2,505,548.00	61.2%
4) Other Local Revenue		8600-8799	252,552.45	344,000.00	36.2%
5) TOTAL, REVENUES			2,482,533.36	3,276,131.00	32.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		1,863,862.60	2,614,487.00	40.3%
3) Pupil Services	3000-3999		439,280.67	429,128.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		179,390.09	232,516.00	29.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,482,533.36	3,276,131.00	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
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
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	32,681.72	15,000.00	-54.1%
5) TOTAL REVENUES			32,681.72	15,000.00	-54.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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)			32,681.72	15,000.00	-54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	797,706.87	770,000.00	-3.5%
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			797,706.87	770,000.00	-3.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			830,388.59	785,000.00	-5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,296,005.81	3,126,394.40	36.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,296,005.81	3,126,394.40	36.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,296,005.81	3,126,394.40	36.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	3,126,394.40	3,911,394.40	25.1%
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	3,124,158.23		
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	2,236.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,126,394.40		
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)			3,126,394.40		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	797,706.87	770,000.00	-3.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			797,706.87	770,000.00	-3.5%
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%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			797,706.87	770,000.00	-3.5%

Unaudited Actuals
 Contra Costa County Office of Education Special Reserve Fund for Postemployment Benefits
 Contra Costa County Expenditures by Function

07 10074 0000000
 Form 20

Description	Function 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	32,681.72	15,000.00	-54.1%
5) TOTAL, REVENUES			32,681.72	15,000.00	-54.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,681.72	15,000.00	-54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	797,706.87	770,000.00	-3.5%
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			797,706.87	770,000.00	-3.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			830,388.59	785,000.00	-5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,296,005.81	3,126,394.40	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,296,005.81	3,126,394.40	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,296,005.81	3,126,394.40	36.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,126,394.40	3,911,394.40	25.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,105.81	500.00	-83.9%
5) TOTAL, REVENUES			3,105.81	500.00	-83.9%
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)			3,105.81	500.00	-83.9%
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)			3,105.81	500.00	-83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,108.28	210,214.09	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,108.28	210,214.09	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,108.28	210,214.09	1.5%
2) Ending Balance, June 30 (E + F1e)			210,214.09	210,714.09	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		9740	210,214.09	210,714.09	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	210,009.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	204.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			210,214.09		
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)			210,214.09		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,105.81	500.00	-83.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,105.81	500.00	-83.9%
TOTAL, REVENUES			3,105.81	500.00	-83.9%

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,105.81	500.00	-83.9%
5) TOTAL, REVENUES			3,105.81	500.00	-83.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,105.81	500.00	-83.9%
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	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,105.81	500.00	-83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,108.28	210,214.09	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,108.28	210,214.09	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,108.28	210,214.09	1.5%
2) Ending Balance, June 30 (E + F1e)			210,214.09	210,714.09	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		9740	210,214.09	210,714.09	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	175.45	187.50	187.50	175.00	175.00	175.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	175.45	187.50	187.50	175.00	175.00	175.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	263.49	288.60	263.49	260.00	260.00	260.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	24.72	24.72	24.72	20.00	20.00	20.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	288.21	313.32	288.21	280.00	280.00	280.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	463.66	500.82	475.71	455.00	455.00	455.00
4. Adults in Correctional Facilities	251.13	305.92	573.41	348.00	348.00	573.41
5. County Operations Grant ADA	170,253.05	169,080.25	169,080.25	170,253.00	170,253.00	170,253.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00			
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	20.22	24.15	24.15	20.00	20.00	20.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	20.22	24.15	24.15	20.00	20.00	20.00
7. Charter School Funded County Program ADA						
a. County Community Schools	52.10	59.20	52.10	57.00	57.00	57.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	52.10	59.20	52.10	57.00	57.00	57.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	72.32	83.35	76.25	77.00	77.00	77.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	72.32	83.35	76.25	77.00	77.00	77.00

FEDERAL PROGRAM NAME	Title ID	CPIN	IDEA	Mental Health	Infant Part C	Wrkblty II-Trans	Adult Perkins
FEDERAL CATALOG NUMBER	84.01	93.713	840.27	84.027	84.181	84.126	84.048
RESOURCE CODE	3025	3045	3310	3327	3385	3410	3555
REVENUE OBJECT	8290	8290	8181	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	28,009.00	0.00	0.00				
2. a. Current Year Award	433,336.00	3,171.00	20,024.00	1,440.00	179,044.00	182,558.00	5,601.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	433,336.00	3,171.00	20,024.00	1,440.00	179,044.00	182,558.00	5,601.00
3. Required Matching Funds/Other							
4. Total Available Award	461,345.00	3,171.00	20,024.00	1,440.00	179,044.00	182,558.00	5,601.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00						4,173.43
6. Cash Received in Current Year	443,232.76	2,853.90			116,332.00	103,450.89	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	443,232.76	2,853.90	0.00	0.00	116,332.00	103,450.89	4,173.43
EXPENDITURES							
9. Donor-Authorized Expenditures	453,764.55	3,171.00	20,024.00	1,440.00	179,044.00	177,730.57	5,601.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	453,764.55	3,171.00	20,024.00	1,440.00	179,044.00	177,730.57	5,601.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,531.79)	(317.10)	(20,024.00)	(1,440.00)	(62,712.00)	(74,279.68)	(1,427.57)
a. Unearned Revenue							
b. Accounts Payable							4,173.43
c. Accounts Receivable	10,531.79	317.10	20,024.00	1,440.00	62,712.00	74,279.68	5,601.00
14. Unused Grant Award Calculation (line 4 minus line 9)	7,580.45	0.00	0.00	0.00	0.00	4,827.43	0.00
15. If Carryover is allowed, enter line 14 amount here	7,580.45						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	453,764.55	3,171.00	20,024.00	1,440.00	179,044.00	177,730.57	5,601.00

FEDERAL PROGRAM NAME	WIA	WIA-225	Title II	Title III	CPIN	LPC	WIOA
FEDERAL CATALOG NUMBER	84.002A	84.002A	84.367	84.365a	93.713	93.575	17.259
RESOURCE CODE	3905	3940	4035	4204	5035	5055	5610
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					fund 12	fund 12	
AWARD							
1. Prior Year Carryover			4,687.00	79,997.51			
2. a. Current Year Award	223,220.00	139,822.00	13,159.00	184,080.00	769,178.12	58,136.00	560,000.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	223,220.00	139,822.00	13,159.00	184,080.00	769,178.12	58,136.00	560,000.00
3. Required Matching Funds/Other							
4. Total Available Award	223,220.00	139,822.00	17,846.00	264,077.51	769,178.12	58,136.00	560,000.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year			1,989.00	79,997.51			(0.03)
6. Cash Received in Current Year	155,017.00	74,116.00	0.00	165,672.00	732,333.42	33,992.00	306,333.24
7. Contributed Matching Funds			0.00				
8. Total Available (sum lines 5, 6, & 7)	155,017.00	74,116.00	1,989.00	245,669.51	732,333.42	33,992.00	306,333.21
EXPENDITURES							
9. Donor-Authorized Expenditures	223,220.00	139,822.00	0.00	195,899.52	617,611.77	58,136.00	558,830.64
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	223,220.00	139,822.00	0.00	195,899.52	617,611.77	58,136.00	558,830.64
12. Amounts included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(68,203.00)	(65,706.00)	1,989.00	49,769.99	114,721.65	(24,144.00)	(252,497.43)
a. Unearned Revenue			1,989.00	68,177.99	151,566.35		
b. Accounts Payable							
c. Accounts Receivable	68,203.00	65,706.00		18,408.00	36,844.70	24,144.00	252,497.43
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	17,846.00	68,177.99	151,566.35	0.00	1,169.36
15. If Carryover is allowed, enter line 14 amount here			17,846.00	68,177.99	151,566.35		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	223,220.00	139,822.00	0.00	195,899.52	617,611.77	58,136.00	558,830.64

FEDERAL PROGRAM NAME	Title X	Title I A			TOTAL
FEDERAL CATALOG NUMBER	84.196	84.01			
RESOURCE CODE	5630	3010			
REVENUE OBJECT	8290	8290			
LOCAL DESCRIPTION (if any)		fund 09			
AWARD					
1. Prior Year Carryover		192,317.00			305,010.51
2. a. Current Year Award	170,775.64	741,630.00			3,685,174.76
b. Transferability (ESSA)					0.00
c. Other Adjustments		(14,566.00)			(14,566.00)
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	170,775.64	727,064.00	0.00	0.00	3,670,608.76
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2d, & 3)	170,775.64	919,381.00	0.00	0.00	3,975,619.27
REVENUES					
5. Unearned Revenue Deferred from Prior Year					86,159.91
6. Cash Received in Current Year	97,021.58	608,933.85			2,839,288.64
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	97,021.58	608,933.85	0.00	0.00	2,925,448.55
EXPENDITURES					
9. Donor-Authorized Expenditures	157,614.09	676,166.77			3,468,075.91
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	157,614.09	676,166.77	0.00	0.00	3,468,075.91
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)	(60,592.51)	(67,232.92)	0.00	0.00	(542,627.36)
a. Unearned Revenue					221,733.34
b. Accounts Payable					4,173.43
c. Accounts Receivable	60,592.51	67,232.92			768,534.13
14. Unused Grant Award Calculation (line 4 minus line 9)	13,161.55	243,214.23	0.00	0.00	507,543.36
15. If Carryover is allowed, enter line 14 amount here	13,161.55	243,214.23			501,546.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	157,614.09	676,166.77	0.00	0.00	3,468,075.91

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	REGION 4 AFTER SCHOOL	CCPT	CTEIG	Infant discretionary	Workability	TUPE	TUPE
RESOURCE CODE	6010	6382	6387	6515	6520	6680	6685
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	26,042.25	525,617.60	6,550,997.08			108,085.43	
2. a. Current Year Award	12,000.00	387,780.00	4,002,174.00	14,445.00	268,127.00	95,234.75	66,602.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	12,000.00	387,780.00	4,002,174.00	14,445.00	268,127.00	95,234.75	66,602.00
3. Required Matching Funds/Other							
4. Total Available Award	38,042.25	913,397.60	10,553,171.08	14,445.00	268,127.00	203,320.18	66,602.00
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	26,042.25	525,617.60	6,550,997.08			108,085.43	
6. Cash Received in Current Year	12,000.00	174,483.52	4,002,174.00		134,064.00	95,234.75	66,602.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	38,042.25	700,101.12	10,553,171.08	0.00	134,064.00	203,320.18	66,602.00
EXPENDITURES							
9. Donor-Authorized Expenditures	17,084.34	784,632.27	5,426,899.70	14,445.00	268,127.00	27,743.99	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	17,084.34	784,632.27	5,426,899.70	14,445.00	268,127.00	27,743.99	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	20,957.91	(84,531.15)	5,126,271.38	(14,445.00)	(134,063.00)	175,576.19	66,602.00
a. Unearned Revenue	20,957.91		5,126,271.38			175,576.19	66,602.00
b. Accounts Payable							
c. Accounts Receivable		84,531.15		14,445.00	134,063.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	20,957.91	128,765.33	5,126,271.38	0.00	0.00	175,576.19	66,602.00
15. If Carryover is allowed, enter line 14 amount here		128,765.33					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,084.34	784,632.27	5,426,899.70	14,445.00	268,127.00	27,743.99	0.00

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

STATE PROGRAM NAME	TUPE	Foster outh	PEP Ed	AB212	CTKS	QRIS
RESOURCE CODE	6690	7366	7810	5035	6126	6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				fund 12	fund 12	fund 12
AWARD						
1. Prior Year Carryover	491,059.33	156,380.08	6,866,915.91		257,589.51	526,819.31
2. a. Current Year Award	739,761.42	657,512.00	(1,688.82)	305,045.00		1,199,288.50
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	739,761.42	657,512.00	(1,688.82)	305,045.00	0.00	1,199,288.50
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	1,230,820.75	813,892.08	6,873,518.06	305,045.00	257,589.51	1,726,107.81
REVENUES						
5. Unearned Revenue Deferred from Prior Year	491,059.33					526,819.31
6. Cash Received in Current Year	406,962.00	453,676.48	5,582,007.09	134,117.00	257,589.51	1,199,288.50
7. Contributed Matching Funds			8,290.97			
8. Total Available (sum lines 5, 6, & 7)	898,021.33	453,676.48	5,590,298.06	134,117.00	257,589.51	1,726,107.81
EXPENDITURES						
9. Donor-Authorized Expenditures	850,581.21	694,006.11	6,873,518.06	305,045.00	132,441.12	1,116,747.02
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	850,581.21	694,006.11	6,873,518.06	305,045.00	132,441.12	1,116,747.02
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	47,440.12	(240,329.63)	(1,283,220.00)	(170,928.00)	125,148.39	609,360.79
a. Unearned Revenue	380,239.54				125,148.39	609,360.79
b. Accounts Payable						
c. Accounts Receivable	332,799.42	240,329.63	1,283,220.00	170,928.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	380,239.54	119,885.97	0.00	0.00	125,148.39	609,360.79
15. If Carryover is allowed, enter line 14 amount here						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	850,581.21	694,006.11	6,865,227.09	305,045.00	132,441.12	1,116,747.02

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

Contra Costa County Office of Education
Contra Costa County

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	15,509,506.50
2. a. Current Year Award	7,887,910.75
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	7,887,910.75
(sum lines 2a & 2b)	8,290.97
4. Total Available Award	23,405,708.22
(sum lines 1, 2c, & 3)	
REVENUES	
5. Unearned Revenue Deferred from Prior Year	8,362,685.00
6. Cash Received in Current Year	12,525,764.75
7. Contributed Matching Funds	8,290.97
8. Total Available (sum lines 5, 6, & 7)	20,896,740.72
EXPENDITURES	
9. Donor-Authorized Expenditures	16,511,270.82
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	16,511,270.82
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)	0.00
a. Unearned Revenue	4,385,469.90
b. Accounts Payable	6,645,786.10
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,260,316.20
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,894,437.40
	128,765.33
	0.00
	16,502,979.85

LOCAL PROGRAM NAME				TOTAL
RESOURCE CODE	DSP	YDS		
REVENUE OBJECT	9016	9018		
LOCAL DESCRIPTION (if any)	8699	8699		
AWARD				
1. Prior Year Carryover	0.00			0.00
2. a. Current Year Award	39,000.00	15,412.47		54,412.47
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	39,000.00	15,412.47	0.00	54,412.47
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	39,000.00	15,412.47	0.00	54,412.47
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	27,125.00	9,627.25		36,752.25
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	27,125.00	9,627.25	0.00	36,752.25
EXPENDITURES				
9. Donor-Authorized Expenditures	39,000.00	13,190.86		52,190.86
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	39,000.00	13,190.86	0.00	52,190.86
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)	(11,875.00)	(3,563.61)	0.00	(15,438.61)
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	11,875.00	3,563.61		15,438.61
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,221.61	0.00	2,221.61
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	39,000.00	13,190.86	0.00	52,190.86

FEDERAL PROGRAM NAME	FEDERAL CATALOG NUMBER	TOTAL
	10.553	93,778
	5310	5640
REVENUE OBJECT	8220/8520/8634	8290
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	68,903.21
2. a. Current Year Award	59,454.53	152,304.62
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	59,454.53	152,304.62
3. Required Matching Funds/Other	1,945.47	1,945.47
4. Total Available Award	61,400.00	282,607.83
(sum lines 1, 2c, & 3)		
REVENUES		
5. Cash Received in Current Year	55,855.20	208,159.82
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	3,599.33	3,599.33
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	3,599.33	3,599.33
8. Contributed Matching Funds	1,945.47	1,945.47
9. Total Available	61,400.00	213,704.62
(sum lines 5, 7c, & 8)		
EXPENDITURES		
10. Donor-Authorized Expenditures	61,400.00	131,048.85
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures	61,400.00	131,048.85
(line 10 plus line 11)		
RESTRICTED ENDING BALANCE		
13. Current Year	0.00	151,558.98
(line 4 minus line 10)		

STATE PROGRAM NAME	Unrest Lottery	Adult in Carr	Prop 39 CA Clean Air Job	Educator Effectiveness	Rest Lottery	DSP	SPED
RESOURCE CODE	1100	6015	6230	6264	6300	6355	6500
REVENUE OBJECT	8560	8091	8590	8590	8560	8590	various
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	116,549.34	214,648.00	162,746.64	503,538.29		1,370,469.23
2. a. Current Year Award	128,964.99	1,079,957.00			46,493.73		21,211,505.00
b. Other Adjustments	5,121.81	7,979.04			4,407.37		
c. Adj Curr Yr Award (sum lines 2a & 2b)	134,086.80	1,087,936.04	0.00	0.00	50,901.10	0.00	21,211,505.00
3. Required Matching Funds/Other	(134,086.80)						2,560,421.63
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	1,204,485.38	214,648.00	162,746.64	554,439.39	0.00	25,142,395.86
REVENUES							
5. Cash Received in Current Year	124,364.74	1,087,703.34			35,214.92	(25,350.00)	17,087,670.70
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,722.06	232.70	0.00	0.00	15,686.18	25,350.00	4,123,834.30
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	9,722.06	232.70	0.00	0.00	15,686.18	25,350.00	4,123,834.30
8. Contributed Matching Funds	(134,086.80)						
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,087,936.04	0.00	0.00	50,901.10	0.00	21,211,505.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	999,690.06	31,546.52	162,746.64	111,616.06		23,359,776.38
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	999,690.06	31,546.52	162,746.64	111,616.06	0.00	23,359,776.38
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	204,795.32	183,101.48	0.00	442,823.33	0.00	1,782,619.48

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

STATE PROGRAM NAME	Infant J50	Mental Health	College Readiness	RRMA	Adult Ed Block Grant	Adult Ed
RESOURCE CODE	6510	6512	7338	8150	6391	6392
REVENUE OBJECT	8311	8590	8590	8980	8590	8590
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance			75,000.00	1,362,066.09	1,427,397.51	391,098.00
2. a. Current Year Award	1,179,953.00	7,635.00			14,087,845.00	
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,179,953.00	7,635.00	0.00	0.00	14,087,845.00	0.00
3. Required Matching Funds/Other (sum lines 2a & 2b)	206,758.47			1,600,000.00		
4. Total Available Award (sum lines 1, 2c, & 3)	1,386,711.47	7,635.00	75,000.00	2,962,066.09	15,515,242.51	391,098.00
REVENUES						
5. Cash Received in Current Year	1,179,953.00	5,718.00			14,087,845.00	
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,917.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,917.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	206,758.47			1,600,000.00		
9. Total Available (sum lines 5, 7c, & 8)	1,386,711.47	7,635.00	0.00	1,600,000.00	14,087,845.00	0.00
EXPENDITURES						
10. Donor-Authorized Expenditures	1,386,711.47	7,635.00		1,428,846.16	14,881,840.61	200,930.44
11. Non Donor-Authorized Expenditures						
12. Total Expenditures (line 10 plus line 11)	1,386,711.47	7,635.00	0.00	1,428,846.16	14,881,840.61	200,930.44
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	75,000.00	1,533,219.93	633,401.90	190,167.56
						0.00

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	5,623,513.10
2. a. Current Year Award	37,742,353.72
b. Other Adjustments	17,508.22
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,759,861.94
3. Required Matching Funds/Other	4,233,093.30
4. Total Available Award (sum lines 1, 2c, & 3)	47,616,468.34
REVENUES	
5. Cash Received in Current Year	33,583,119.70
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,176,742.24
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	4,176,742.24
8. Contributed Matching Funds	1,672,671.67
9. Total Available (sum lines 5, 7c, & 8)	39,432,533.61
EXPENDITURES	
10. Donor-Authorized Expenditures	42,571,339.34
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	42,571,339.34
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	5,045,129.00

LOCAL PROGRAM NAME	FCMAT	Donations	Donation	Local billing	SPED local	ROP Local	C&I Local
RESOURCE CODE	7810	9011	9013	9014	9015	9016	9017
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	su0 167						
AWARD							
1. Prior Year Restricted Ending Balance	143,515.33	100,815.48	97,715.51		68,269.62	507,647.36	948,597.86
2. a. Current Year Award	11,760.00	32,832.50	14,952.00	612,471.99	516,417.51	396,500.00	1,221,225.07
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,760.00	32,832.50	14,952.00	612,471.99	516,417.51	396,500.00	1,221,225.07
3. Required Matching Funds/Other		16,921.00			34,298.00		
4. Total Available Award (sum lines 1, 2c, & 3)	155,275.33	150,568.98	112,667.51	612,471.99	618,985.13	904,147.36	2,169,822.93
REVENUES							
5. Cash Received in Current Year	10,240.00	29,722.50	14,847.01	485,787.20	413,194.57	394,500.00	1,188,680.06
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,520.00	3,110.00	104.99	126,684.79	103,222.94	2,000.00	32,545.01
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,520.00	3,110.00	104.99	126,684.79	103,222.94	2,000.00	32,545.01
8. Contributed Matching Funds		16,921.00			34,298.00		
9. Total Available (sum lines 5, 7c, & 8)	11,760.00	49,753.50	14,952.00	612,471.99	550,715.51	396,500.00	1,221,225.07
EXPENDITURES							
10. Donor-Authorized Expenditures	2,666.84	43,930.67	27,402.45	612,471.99	554,600.44	182,269.87	1,295,894.80
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,666.84	43,930.67	27,402.45	612,471.99	554,600.44	182,269.87	1,295,894.80
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	152,608.49	106,638.31	85,265.06	0.00	64,384.69	721,877.49	873,928.13

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

LOCAL PROGRAM NAME	YDS Local	Other Purpose Local	ROP Restricted	TOTAL
RESOURCE CODE	9018	9019	9020	
REVENUE OBJECT	8699	8699	8980	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	60,764.43	4,297,894.79	2,645,721.19	8,870,941.57
2. a. Current Year Award	11,130.96	1,133,500.58		3,950,790.61
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,130.96	1,133,500.58	0.00	3,950,790.61
3. Required Matching Funds/Other	4,189.26	514,209.58	1,106,229.79	1,675,847.63
4. Total Available Award (sum lines 1, 2c, & 3)	76,084.65	5,945,604.95	3,751,950.98	14,497,579.81
REVENUES				
5. Cash Received in Current Year	(11,181.07)	1,093,878.06		3,619,668.33
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	22,312.03	39,622.52	0.00	331,122.28
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	22,312.03	39,622.52	0.00	331,122.28
8. Contributed Matching Funds	4,189.26	514,209.58	1,106,229.79	1,675,847.63
9. Total Available (sum lines 5, 7c, & 8)	15,320.22	1,647,710.16	1,106,229.79	5,626,638.24
EXPENDITURES				
10. Donor-Authorized Expenditures	31,614.96	726,958.12		3,477,810.14
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	31,614.96	726,958.12	0.00	3,477,810.14
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	44,469.69	5,218,646.83	3,751,950.98	11,019,769.67

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

Contra Costa County Office of Education
Contra Costa County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	35,547.44		35,547.44		11,547.28	24,000.16	12,519.16
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,131,928.09		3,131,928.09		972,823.46	2,159,104.63	234,785.46
Net Pension Liability	51,811,865.00	297,347.00	52,109,212.00	7,300,869.00		59,410,081.00	
Total/Net OPEB Liability	16,990,060.28	2,550,428.72	19,540,489.00	2,578,275.00	1,759,381.00	20,359,383.00	
Compensated Absences Payable	989,550.00		989,550.00		46,516.00	943,034.00	
Governmental activities long-term liabilities	72,958,950.81	2,847,775.72	75,806,726.53	9,879,144.00	2,790,267.74	82,895,602.79	247,304.62
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

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) 5,985,646.10
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) 48,154,729.03

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) 12.43%

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. 103,451.00

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)	5,119,092.85
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,134,718.34
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,250.00
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)	370,353.96
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)	5,026.30
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)	103,451.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,583,990.45
9. Carry-Forward Adjustment (Part IV, Line F)	250,556.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,834,547.07

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,233,456.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,963,626.39
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,045,675.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	414,431.65
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,051,761.06
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)	1,338,797.50
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,134,769.42
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)	2,609,163.02
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)	69,507.46
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)	103,451.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,225,150.60
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,303,143.27
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	63,492,933.61

**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)**

11.94%

**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)**

12.34%

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>7,583,990.45</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</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 (11.55%) times Part III, Line B18); zero if negative	<u>250,556.62</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.55%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.85%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>250,556.62</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>250,556.62</u>

Approved indirect cost rate: 11.55%
 Highest rate used in any program: 10.85%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3025	420,736.72	33,027.83	7.85%
01	3045	2,936.11	234.89	8.00%
01	3385	92,178.00	9,757.00	10.58%
01	3410	169,423.01	8,307.56	4.90%
01	4204	192,058.35	3,841.17	2.00%
01	5610	462,841.66	23,142.04	5.00%
01	5630	117,552.43	10,285.84	8.75%
01	6010	16,270.80	813.54	5.00%
01	6015	956,632.77	43,057.29	4.50%
01	6230	28,497.52	3,049.00	10.70%
01	6264	146,818.78	15,927.86	10.85%
01	6382	673,521.11	44,352.19	6.59%
01	6387	2,516,540.11	250,474.78	9.95%
01	6500	21,060,175.07	2,248,030.93	10.67%
01	6510	1,252,489.47	134,222.00	10.72%
01	6512	6,897.00	738.00	10.70%
01	6515	820.55	88.45	10.78%
01	6520	243,427.92	24,699.08	10.15%
01	6680	25,062.32	2,681.67	10.70%
01	6690	768,368.56	82,212.65	10.70%
01	7366	644,359.19	33,218.88	5.16%
01	7810	6,212,027.02	664,157.88	10.69%
01	9010	3,044,762.03	56,159.18	1.84%
09	3010	610,810.09	65,356.68	10.70%
11	6391	1,166,083.81	24,235.36	2.08%
12	5035	854,852.84	67,803.93	7.93%
12	5055	53,829.63	4,306.37	8.00%
12	6126	122,630.67	9,810.45	8.00%
12	6127	1,043,688.80	73,058.22	7.00%
12	9010	228,141.33	24,411.12	10.70%

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		503,538.29	503,538.29
2. State Lottery Revenue	8560	134,086.80		50,901.10	184,987.90
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	(134,086.80)	134,086.80		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	134,086.80	554,439.39	688,526.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		108,439.31	108,439.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	134,086.80		134,086.80
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			3,176.75	3,176.75
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	134,086.80	111,616.06	245,702.86
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	442,823.33	442,823.33
D. COMMENTS:					
Expenses are for product purchased for internet-based instructional software that supports student learning and assessment in both Math and Reading. It is supplemental to our regular curriculum and used by all grade level.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	78,109,958.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,750,258.77
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,019,976.31
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	377,399.09
4. Other Transfers Out	All	9200	7200-7299	74,655.00
5. Interfund Transfers Out	All	9300	7600-7629	2,439,663.78
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,911,694.18
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				71,448,005.15

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		270.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		263,791.79
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.)	67,522,347.09	290,144.15
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)	67,522,347.09	290,144.15
B. Required effort (Line A.2 times 90%)	60,770,112.38	261,129.74
C. Current year expenditures (Line I.E and Line II.B)	71,448,005.15	263,791.79
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%

Instructional Goals Description	----- Teacher Full-Time Equivalents -----					----- Classroom Units -----			Pupils Transported Pupil Transportation (Function 3600)
	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)	902.55145	0.00	15.00528	0.00	1,570,413.92	0.00			0.00
B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)			PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten									
1110 Regular Education, K-12									
3100 Alternative Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 County Community Schools	8.00				18.57				
3550 Community Day Schools									
3600 Juvenile Courts	14.00								
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult	42.00								
4610 Adult Independent Study Centers									
4620 Adult Correctional Education	9.57								
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
4900 Other Supplemental Education									
5000-5999 Special Education (allocated to 5001)	64.00								
6000 ROC/P	4.80								
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
8600 County Services to Districts									
Other Funds Description									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	142.37	0.00	142.37	0.00	72.34	0.00			0.00

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	0.00	0.00	0.00		0.00	
1110	Regular Education, K-12	0.00	0.00	0.00		0.00	
3100	Alternative Schools	0.00	0.00	0.00		0.00	
3300	Independent Study Centers	0.00	0.00	0.00		0.00	
3400	Opportunity Schools	0.00	0.00	0.00		0.00	
3500	County Community Schools	2,415,714.95	454,691.23	2,870,406.18	409,919.15	3,280,325.33	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	4,317,627.10	90,228.24	4,407,855.34	629,480.36	5,037,335.70	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	6,745,012.79	270,684.72	7,015,697.51	1,001,903.07	8,017,600.58	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	1,669,472.42	61,677.44	1,731,149.86	247,223.37	1,978,373.23	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	1,643,650.47	0.00	1,643,650.47	234,727.69	1,878,378.16	
5000-5999	Special Education	28,558,747.20	1,558,044.84	30,116,792.04	4,300,941.77	34,417,733.81	
6000	Regional Occupational Ctr/Prg (ROC/P)	9,175,606.76	52,644.18	9,228,250.94	1,317,875.09	10,546,126.03	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	11,167.00	0.00	11,167.00	1,594.75	12,761.75	
8600	County Services to Districts	7,646,231.85	0.00	7,646,231.85	1,091,948.90	8,738,180.75	
Other Costs							
----	Food Services					69,595.10	
----	Enterprise					414,431.65	
----	Facilities Acquisition & Construction					527,152.32	
----	Other Outgo					2,891,717.87	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	503,871.28	503,871.28	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(203,625.45)	(203,625.45)	
----	Total County School Service and Charter Schools Funds Expenditures	62,183,230.54	2,487,970.65	64,671,201.19	9,535,859.98	78,109,958.11	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	1,538,049.62	8,276.10	17,053.76	370,257.83	260,212.32	34,626.63	0.00	0.00	0.00	147,576.83	39,661.86	2,415,714.95
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	2,464,099.83	342,014.32	407,755.12	567,573.72	468,377.68	0.00	0.00	0.00	0.00	67,806.43	0.00	4,317,627.10
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	4,554,022.71	747,576.22	721,700.91	687,616.05	0.00	0.00	0.00	0.00	0.00	0.00	34,096.90	6,745,012.79
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	1,093,288.14	39,642.57	186,332.02	340,443.09	1,012.98	0.00	0.00	0.00	0.00	8,753.62	0.00	1,669,472.42
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	175,056.71	105,969.33	0.00	0.00	1,362,624.43	0.00	0.00	0.00	0.00	0.00	0.00	1,643,650.47
5000-5999	Special Education	17,745,941.65	341,496.21	22,489.97	1,664,237.71	3,708,399.22	3,788,642.20	0.00	0.00	0.00	1,287,540.24	0.00	28,558,747.20
6000	ROC/P	6,865,895.05	2,289,426.52	0.00	0.00	19,510.19	0.00	0.00	0.00	0.00	0.00	775.00	9,175,606.76
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	1,116,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,116,700.00
8600	County Services to Districts	0.00	4,294,332.95	0.00	0.00	0.00	0.00	0.00	0.00	3,351,898.90	0.00	0.00	7,646,231.85
Total Direct Charged Costs		34,436,353.71	8,179,901.22	1,355,331.78	3,630,128.40	5,820,136.82	3,823,268.83	0.00	0.00	3,351,898.90	1,511,677.12	74,533.76	62,183,230.54

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	51,558.99	403,132.24	0.00	454,691.23
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	90,228.24	0.00	0.00	90,228.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	270,684.72	0.00	0.00	270,684.72
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	61,677.44	0.00	0.00	61,677.44
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	412,471.95	1,145,572.89	0.00	1,558,044.84
6000	ROC/P	30,935.39	21,708.79	0.00	52,644.18
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		917,556.73	1,570,413.92	0.00	2,487,970.65

Contra Costa County Office of Education
Contra Costa County

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

07 10074 0000000
Form PCR

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,123,101.58
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	58,250.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,154,802.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,403,331.49
5	Total Central Administration Costs in County School Service and Charter Schools Funds	9,739,485.42
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	62,183,230.54
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,487,970.65
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	64,671,201.19
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,225,150.60
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,303,143.27
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,528,293.87
D. Total Direct Charged and Allocated Costs (B3 + C5)		68,199,495.06
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		14.28%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	69,595.10				69,595.10
Enterprise (Objects 1000-5999, 6400, and 6500)		414,431.65			414,431.65
Facilities Acquisition & Construction (Objects 1000-6500)			527,152.32		527,152.32
Other Outgo (Objects 1000-7999)				2,891,717.87	2,891,717.87
Total Other Costs	69,595.10	414,431.65	527,152.32	2,891,717.87	3,902,896.94

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(435,969.23)				
Other Sources/Uses Detail					350,000.00	2,089,663.78		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	232,343.78	0.00				
Other Sources/Uses Detail					1,291,956.91	350,000.00		
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	0.00	0.00	24,235.36	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	179,390.09	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					797,706.87	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	435,969.23	(435,969.23)	2,439,663.78	2,439,663.78	0.00	0.00

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	705,324.28	0.00	0.00	600,909.88	176,718.10	6,667,870.17	930,386.96		9,081,209.39
2000-2999	Classified Salaries	946,912.94	0.00	0.00	244,176.35	150,365.66	4,476,655.78	127,633.24		5,945,743.97
3000-3999	Employee Benefits	936,703.48	0.00	0.00	510,270.52	215,959.28	6,100,492.51	586,255.07		8,349,680.86
4000-4999	Books and Supplies	224,441.66	0.00	0.00	11,425.10	0.00	247,979.47	2,931.77		486,778.00
5000-5999	Services and Other Operating Expenditures	4,540,323.90	0.00	0.00	132,309.31	0.00	271,683.98	61,886.90		5,006,204.09
6000-6999	Capital Outlay	598,898.53	0.00	0.00	0.00	0.00	8,821.35	0.00		607,719.88
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	7,952,604.79	0.00	0.00	1,499,091.16	543,043.04	17,773,503.26	1,709,093.94	0.00	29,477,336.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	42,941.75	6,009.30		2,443,787.43
7350	Transfers of Indirect Costs - Interfund	2,250,768.93	0.00	0.00	144,067.45	0.00	0.00	0.00		1,558,044.87
PCRA	Program Cost Report Allocations	1,558,044.87	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30		1,558,044.87
	Total Indirect Costs and PCR Allocations	3,808,813.80	0.00	0.00	1,643,158.61	543,043.04	17,816,445.01	1,715,103.24	0.00	33,479,168.49
	TOTAL COSTS	11,761,418.59	0.00	0.00	1,643,158.61	543,043.04	17,816,445.01	1,715,103.24	0.00	33,479,168.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	17,703.80	0.00		17,703.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	19,956.84	0.00		19,956.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,571.08	0.00		10,571.08
4000-4999	Books and Supplies	63,716.25	0.00	0.00	0.00	0.00	3,873.38	0.00		67,589.63
5000-5999	Services and Other Operating Expenditures	10,747.46	0.00	0.00	0.00	0.00	17,122.69	0.00		27,870.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	8,821.35	0.00		8,821.35
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	74,463.71	0.00	0.00	0.00	0.00	78,049.14	0.00		152,512.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	74,463.71	0.00	0.00	0.00	0.00	78,049.14	0.00		152,512.85
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									152,512.85

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	705,324.28	0.00	0.00	600,909.88	176,718.10	6,650,166.37	930,386.96		9,063,505.59
2000-2999	Classified Salaries	946,912.94	0.00	0.00	244,176.35	150,365.66	4,456,698.94	127,633.24		5,925,787.13
3000-3999	Employee Benefits	936,703.48	0.00	0.00	510,270.52	215,959.28	6,089,921.43	586,255.07		8,339,109.78
4000-4999	Books and Supplies	160,725.41	0.00	0.00	11,425.10	0.00	244,106.09	2,931.77		419,188.37
5000-5999	Services and Other Operating Expenditures	4,529,576.44	0.00	0.00	132,309.31	0.00	254,561.29	61,886.90		4,978,333.94
6000-6999	Capital Outlay	598,898.53	0.00	0.00	0.00	0.00	0.00	0.00		598,898.53
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	7,878,141.08	0.00	0.00	1,499,091.16	543,043.04	17,695,454.12	1,709,093.94	0.00	29,324,823.34
7310	Transfers of Indirect Costs	2,250,768.93	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30		2,443,787.43
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	1,558,044.87	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30		1,558,044.87
	Total Indirect Costs and PCR Allocations	3,808,813.80	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30	0.00	4,001,832.30
	TOTAL BEFORE OBJECT 8980	11,686,954.88	0.00	0.00	1,643,158.61	543,043.04	17,738,395.87	1,715,103.24	0.00	33,326,655.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									33,326,655.64
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	32,594.53	0.00	0.00	0.00	0.00	172,100.76	20,426.56		225,121.85
2000-2999	Classified Salaries	119,637.78	0.00	0.00	0.00	0.00	147,756.07	0.00		267,393.85
3000-3999	Employee Benefits	112,261.83	0.00	0.00	10,801.56	0.00	288,986.78	17,328.83		429,377.00
4000-4999	Books and Supplies	33,752.13	0.00	0.00	889.58	0.00	40,417.57	0.00		75,059.28
5000-5999	Services and Other Operating Expenditures	4,115,329.35	0.00	0.00	0.00	0.00	9,130.41	0.00		4,124,459.76
6000-6999	Capital Outlay	547,328.15	0.00	0.00	0.00	0.00	0.00	0.00		547,328.15
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	4,960,903.77	0.00	0.00	11,691.14	0.00	658,391.59	37,753.39		5,668,739.89
	Total Direct Costs	2,738.00	0.00	0.00	0.00	0.00	23,513.97	0.00	0.00	26,251.97
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	2,738.00	0.00	0.00	0.00	0.00	0.00	0.00		2,738.00
	Total Indirect Costs	2,738.00	0.00	0.00	0.00	0.00	23,513.97	0.00	0.00	26,251.97
	TOTAL BEFORE OBJECT 8980	4,963,641.77	0.00	0.00	11,691.14	0.00	681,905.56	37,753.39	0.00	5,694,991.86
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)									0.00
	TOTAL COSTS									2,769,125.57
										8,464,117.43

* 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	29,762,112.55	5,367,859.86
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)	29,762,112.55	5,367,859.86
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>479.00</u>	
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)	479.00	

SELPA: Contra Costa (AY)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Contra Costa (AY)

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 (a)</u>	_____
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 (b)</u>	_____

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 (d)</u>	_____
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 (f)</u>	_____

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: Contra Costa (AY)

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 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	33,479,168.49		
b. Less: Expenditures paid from federal sources	152,512.85		
c. Expenditures paid from state and local sources	33,326,655.64	29,762,112.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,762,112.55	
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	33,326,655.64	29,762,112.55	3,564,543.09

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.

	<u>Actual FY 2017-18</u>	<u>Comparison Year 2016-17</u>	<u>Difference</u>
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	33,479,168.49		
b. Less: Expenditures paid from federal sources	152,512.85		
c. Expenditures paid from state and local sources	33,326,655.64	29,762,112.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,762,112.55	
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	33,326,655.64	29,762,112.55	3,564,543.09
d. Special education unduplicated pupil count	437	479	
e. Per capita state and local expenditures (A2c/A2d)	76,262.37	62,133.85	14,128.52

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: Contra Costa (AY)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,464,117.43	5,367,859.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,367,859.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,464,117.43	5,367,859.86	3,096,257.57

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	8,464,117.43	5,367,859.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		5,367,859.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,464,117.43	5,367,859.86	3,096,257.57
b. Special education unduplicated pupil count	437	479	
c. Per capita local expenditures (B2a/B2b)	19,368.69	11,206.39	8,162.30

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.

Jane Lin
 Contact Name

(925) 942-3458
 Telephone Number

Director, Internal Business
 Title

jlin@cccocoe.k12.ca.us
 E-mail Address

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	734,274.00	0.00	0.00	672,246.00	170,239.00	6,499,141.00	950,463.00		9,026,363.00
2000-2999	Classified Salaries	992,273.00	0.00	0.00	244,507.00	153,525.00	4,578,265.00	136,406.00		6,094,976.00
3000-3999	Employee Benefits	955,217.00	0.00	0.00	547,847.00	224,747.00	6,088,492.00	597,222.00		8,413,325.00
4000-4999	Books and Supplies	173,808.00	0.00	0.00	8,752.00	0.00	335,890.00	6,164.00		524,614.00
5000-5999	Services and Other Operating Expenditures	3,815,639.00	0.00	0.00	130,149.00	0.00	150,712.00	31,373.00		4,127,873.00
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	6,661,211.00	0.00	0.00	1,603,301.00	548,511.00	17,652,500.00	1,721,628.00	0.00	28,187,151.00
7310	Transfers of Indirect Costs	2,206,129.00	0.00	0.00	159,156.00	0.00	45,170.00	6,009.00		2,416,464.00
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	2,206,129.00	0.00	0.00	159,156.00	0.00	45,170.00	6,009.00	0.00	2,416,464.00
	TOTAL COSTS	8,867,340.00	0.00	0.00	1,762,457.00	548,511.00	17,697,670.00	1,727,637.00	0.00	30,603,615.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	734,274.00	0.00	0.00	672,246.00	170,239.00	6,481,954.00	950,463.00		9,009,176.00
2000-2999	Classified Salaries	982,273.00	0.00	0.00	244,507.00	153,525.00	4,527,513.00	136,406.00		6,044,224.00
3000-3999	Employee Benefits	955,217.00	0.00	0.00	547,847.00	224,747.00	6,063,157.00	597,222.00		8,397,990.00
4000-4999	Books and Supplies	118,692.00	0.00	0.00	8,752.00	0.00	330,296.00	6,164.00		463,904.00
5000-5999	Services and Other Operating Expenditures	3,764,320.00	0.00	0.00	130,149.00	0.00	150,279.00	31,373.00		4,076,121.00
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	6,554,776.00	0.00	0.00	1,603,301.00	548,511.00	17,553,199.00	1,721,628.00	0.00	27,991,415.00
7310	Transfers of Indirect Costs	2,206,129.00	0.00	0.00	159,156.00	0.00	45,170.00	6,009.00		2,416,464.00
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	2,206,129.00	0.00	0.00	159,156.00	0.00	45,170.00	6,009.00	0.00	2,416,464.00
	TOTAL BEFORE OBJECT 8980	8,760,905.00	0.00	0.00	1,762,457.00	548,511.00	17,598,369.00	1,727,637.00	0.00	30,397,879.00
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									30,397,879.00

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	52,210.00	0.00	0.00	0.00	0.00	404,150.00	19,832.00		476,192.00
2000-2999	Classified Salaries	144,774.00	0.00	0.00	0.00	0.00	283,242.00	0.00		438,016.00
3000-3999	Employee Benefits	94,182.00	0.00	0.00	0.00	0.00	260,201.00	6,829.00		361,212.00
4000-4999	Books and Supplies	7,268.00	0.00	0.00	0.00	0.00	29,280.00	0.00		36,548.00
5000-5999	Services and Other Operating Expenditures	3,325,500.00	0.00	0.00	0.00	0.00	1,628.00	0.00		3,327,128.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,623,934.00	0.00	0.00	0.00	0.00	988,501.00	26,661.00	0.00	4,639,096.00
7310	Transfers of Indirect Costs	2,690.00	0.00	0.00	0.00	0.00	23,745.00	0.00		26,435.00
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	2,690.00	0.00	0.00	0.00	0.00	23,745.00	0.00	0.00	26,435.00
	TOTAL BEFORE OBJECT 8980	3,626,624.00	0.00	0.00	0.00	0.00	1,012,246.00	26,661.00	0.00	4,665,531.00
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)									0.00
	TOTAL COSTS									718,448.00
										5,383,980.00

* 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										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	705,324.28	0.00	0.00	600,909.88	176,718.10	6,667,870.17	930,386.96		9,081,209.39
2000-2999	Classified Salaries	946,912.94	0.00	0.00	244,176.35	150,365.66	4,476,655.78	127,633.24		5,945,743.97
3000-3999	Employee Benefits	936,703.48	0.00	0.00	510,270.52	215,959.28	6,100,492.51	586,255.07		8,349,680.86
4000-4999	Books and Supplies	224,441.66	0.00	0.00	11,425.10	0.00	247,979.47	2,931.77		486,778.00
5000-5999	Services and Other Operating Expenditures	4,540,323.90	0.00	0.00	132,309.31	0.00	271,683.98	61,886.90		5,006,204.09
6000-6999	Capital Outlay	598,899.53	0.00	0.00	0.00	0.00	8,821.35	0.00		607,719.88
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	7,952,604.79	0.00	0.00	1,499,091.16	543,043.04	17,773,503.26	1,709,093.94	0.00	29,477,336.19
7310	Transfers of Indirect Costs	2,250,768.93	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30		2,443,787.43
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)	1,558,044.87	0.00	0.00	0.00	0.00	0.00	0.00		1,558,044.87
	Total Indirect Costs	2,250,768.93	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30		2,443,787.43
	TOTAL COSTS	10,203,373.72	0.00	0.00	1,643,158.61	543,043.04	17,816,445.01	1,715,103.24	0.00	31,921,123.62
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	17,703.80	0.00		17,703.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	19,956.84	0.00		19,956.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,571.08	0.00		10,571.08
4000-4999	Books and Supplies	63,716.25	0.00	0.00	0.00	0.00	3,873.38	0.00		67,589.63
5000-5999	Services and Other Operating Expenditures	10,747.46	0.00	0.00	0.00	0.00	17,122.69	0.00		27,870.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	8,821.35	0.00		8,821.35
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	74,463.71	0.00	0.00	0.00	0.00	78,049.14	0.00	0.00	152,512.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	74,463.71	0.00	0.00	0.00	0.00	78,049.14	0.00	0.00	152,512.85
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									152,512.85

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	705,324.28	0.00	0.00	600,909.88	176,718.10	6,650,166.37	930,386.96		9,063,505.59
2000-2999	Classified Salaries	946,912.94	0.00	0.00	244,176.35	150,365.66	4,456,698.94	127,633.24		5,925,787.13
3000-3999	Employee Benefits	936,703.48	0.00	0.00	510,270.52	215,959.28	6,089,921.43	586,255.07		8,339,109.78
4000-4999	Books and Supplies	160,725.41	0.00	0.00	11,425.10	0.00	244,106.09	2,931.77		419,188.37
5000-5999	Services and Other Operating Expenditures	4,529,576.44	0.00	0.00	132,309.31	0.00	254,561.29	61,886.90		4,978,333.94
6000-6999	Capital Outlay	598,898.53	0.00	0.00	0.00	0.00	0.00	0.00		598,898.53
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	7,878,141.08	0.00	0.00	1,499,091.16	543,043.04	17,695,454.12	1,709,093.94	0.00	29,324,823.94
7310	Transfers of Indirect Costs	2,250,768.93	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30		2,443,787.43
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)	1,558,044.87								1,558,044.87
	Total Indirect Costs	2,250,768.93	0.00	0.00	144,067.45	0.00	42,941.75	6,009.30	0.00	2,443,787.43
	TOTAL BEFORE OBJECT 8980	10,128,910.01	0.00	0.00	1,643,158.61	543,043.04	17,738,395.87	1,715,103.24	0.00	31,768,610.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	32,594.53	0.00	0.00	0.00	0.00	172,100.76	20,426.56		225,121.85
2000-2999	Classified Salaries	119,637.78	0.00	0.00	0.00	0.00	147,756.07	0.00		267,393.85
3000-3999	Employee Benefits	112,261.83	0.00	0.00	10,801.56	0.00	288,986.78	17,326.83		429,377.00
4000-4999	Books and Supplies	33,752.13	0.00	0.00	889.58	0.00	40,417.57	0.00		75,059.28
5000-5999	Services and Other Operating Expenditures	4,115,329.35	0.00	0.00	0.00	0.00	9,130.41	0.00		4,124,459.76
6000-6999	Capital Outlay	547,328.15	0.00	0.00	0.00	0.00	0.00	0.00		547,328.15
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,960,903.77	0.00	0.00	11,691.14	0.00	658,391.59	37,753.39	0.00	5,668,739.89
7310	Transfers of Indirect Costs	2,738.00	0.00	0.00	0.00	0.00	23,513.97	0.00		26,251.97
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	2,738.00	0.00	0.00	0.00	0.00	23,513.97	0.00	0.00	26,251.97
	TOTAL BEFORE OBJECT 8980	4,963,641.77	0.00	0.00	11,691.14	0.00	681,905.56	37,753.39	0.00	5,694,991.86
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)									0.00
TOTAL COSTS										
										2,769,125.57
										8,464,117.43

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

SELPA: Contra Costa (AY)

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/learnmoexempwrksht.xls>.

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Position reduction due to class closure	1,144,526.00	0.00
One time construction - HVAC replacement at Mauzy Site	527,152.32	527,152.32
One time purchase vehicle - Liberty site	51,570.38	0.00
Total exempt reductions	1,723,248.70	527,152.32

SELPA: Contra Costa (AY)

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

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

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

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

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

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

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

SELPA: Contra Costa (AY)

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 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	30,603,615.00		
b. Less: Expenditures paid from federal sources	205,736.00		
c. Expenditures paid from state and local sources	30,397,879.00	33,328,805.64	
Add/Less: Adjustments required for MOE calculation		(2,638,621.07)	
Comparison year's expenditures, adjusted for MOE calculation		30,690,184.57	
Less: Exempt reduction(s) from SECTION 1		1,723,248.70	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	30,397,879.00	28,966,935.87	1,430,943.13

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

	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	30,603,615.00		
b. Less: Expenditures paid from federal sources	205,736		
c. Expenditures paid from state and local sources	30,397,879.00	33,328,805.64	
Add/Less: Adjustments required for MOE calculation		(2,638,621.07)	
Comparison year's expenditures, adjusted for MOE calculation		30,690,184.57	
Less: Exempt reduction(s) from SECTION 1		1,723,248.70	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	30,397,879.00	28,966,935.87	
d. Special education unduplicated pupil count	417	437	
e. Per capita state and local expenditures (A2c/A2d)	72,896.59	66,285.89	6,610.70

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: Contra Costa (AY)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,383,980.00	8,464,117.43	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		(2,840,800.77)	
		5,623,316.66	
Less: Exempt reduction(s) from SECTION 1		527,152.32	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,383,980.00	5,096,164.34	287,815.66

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

	Budget FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,383,980.00	8,464,117.43	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		(2,840,800.77)	
		5,623,316.66	
Less: Exempt reduction(s) from SECTION 1		527,152.32	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,383,980.00	5,096,164.34	287,815.66
b. Special education unduplicated pupil count	417	437	
c. Per capita local expenditures (B2a/B2b)	12,911.22	11,661.70	1,249.52

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.

Jane Lin
 Contact Name

(925) 942-3458
 Telephone Number

Director, Internal Business
 Title

jlin@cccocoe.k12.ca.us
 E-mail Address