

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____

Date: _____

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

Jane Lin _____

Name

Director, Internal Business _____

Title

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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,029,337.94	1,152,577.00	29,181,914.94	27,095,766.00	1,150,904.00	28,246,670.00	-3.2%
2) Federal Revenue		8100-8299	0.00	2,427,660.19	2,427,660.19	0.00	2,535,142.00	2,535,142.00	4.4%
3) Other State Revenue		8300-8599	630,684.76	15,640,456.63	16,271,141.39	656,262.00	7,587,853.00	8,244,115.00	-49.3%
4) Other Local Revenue		8600-8799	6,077,011.35	24,559,474.35	30,836,485.70	4,749,099.00	23,457,072.00	28,206,171.00	-7.9%
5) TOTAL, REVENUES			34,737,034.05	43,780,168.17	78,517,202.22	32,501,127.00	34,730,971.00	67,232,098.00	-14.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,493,963.21	12,875,540.16	17,369,503.37	4,494,079.00	9,861,926.00	14,356,005.00	-17.3%
2) Classified Salaries		2000-2999	8,311,914.28	8,526,812.40	16,838,726.66	8,862,062.00	8,111,371.00	16,973,433.00	0.8%
3) Employee Benefits		3000-3999	6,078,814.72	11,928,762.38	18,005,577.10	6,885,944.00	10,649,674.00	17,535,618.00	-2.6%
4) Books and Supplies		4000-4999	457,752.76	870,442.80	1,328,195.56	416,100.00	957,821.00	1,373,921.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	10,978,210.36	9,015,851.23	19,994,061.59	8,217,386.00	8,030,648.00	16,248,034.00	-18.7%
6) Capital Outlay		6000-6999	167,475.59	445,862.59	613,338.18	283,000.00	925,000.00	1,208,000.00	97.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	538,678.28	361,054.12	899,732.40	86,185.00	356,067.00	442,252.00	-50.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,759,083.28)	3,219,447.07	(539,636.19)	(3,292,249.00)	2,716,252.00	(575,997.00)	6.7%
9) TOTAL, EXPENDITURES			27,267,725.92	47,241,772.75	74,509,498.67	25,952,507.00	41,608,759.00	67,561,266.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,469,308.13	(3,461,604.58)	4,007,703.55	6,548,620.00	(6,877,788.00)	(329,168.00)	-108.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,597,214.71	2,443.00	2,599,657.71	2,427,236.00	2,443.00	2,429,679.00	-6.5%
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	(3,542,621.93)	3,542,621.93	0.00	(4,427,050.00)	4,427,050.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,139,836.64)	3,540,178.93	(2,599,657.71)	(6,854,286.00)	4,424,607.00	(2,429,679.00)	-6.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,329,471.49	78,574.35	1,408,045.84	(305,686.00)	(2,453,181.00)	(2,758,847.00)	-295.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,402,337.32	15,392,888.19	22,795,225.51	8,731,808.81	15,471,462.54	24,203,271.35	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,402,337.32	15,392,888.19	22,795,225.51	8,731,808.81	15,471,462.54	24,203,271.35	6.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,402,337.32	15,392,888.19	22,795,225.51	8,731,808.81	15,471,462.54	24,203,271.35	6.2%
2) Ending Balance, June 30 (E + F1e)									
			8,731,808.81	15,471,462.54	24,203,271.35	8,426,142.81	13,018,281.54	21,444,424.35	-11.4%
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	15,471,462.54	15,471,462.54	0.00	13,018,281.54	13,018,281.54	-15.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,716,993.00	0.00	3,716,993.00	3,795,654.00	0.00	3,795,654.00	2.1%
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	4,470,570.00	0.00	4,470,570.00	4,272,629.00	0.00	4,272,629.00	-4.4%
Unassigned/Unappropriated Amount		9790	534,245.81	0.00	534,245.81	347,859.81	0.00	347,859.81	-34.9%

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			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	10,303,656.06	8,662,591.60	18,966,247.66				
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	1,346,171.71	0.00	1,346,171.71				
3) Accounts Receivable		9200	1,111,656.90	11,489,210.63	12,600,867.53				
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			12,771,484.67	20,151,802.23	32,923,286.90				
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	4,039,675.78	1,310,174.17	5,349,849.95				
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	3,370,165.50	3,370,165.50				
6) TOTAL, LIABILITIES			4,039,675.78	4,680,339.67	8,720,015.45				
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)			8,731,808.89	15,471,462.56	24,203,271.45				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	14,153,515.00	0.00	14,153,515.00	14,120,181.00	0.00	14,120,181.00	-0.2%
Education Protection Account State Aid - Current Year		8012	33,232.00	0.00	33,232.00	35,000.00	0.00	35,000.00	5.3%
State Aid - Prior Years		8019	(2.00)	0.00	(2.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	216,023.02	0.00	216,023.02	213,339.00	0.00	213,339.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	1,572.00	0.00	1,572.00	New
County & District Taxes									
Secured Roll Taxes		8041	30,519,988.98	0.00	30,519,988.98	29,110,402.00	0.00	29,110,402.00	-4.6%
Unsecured Roll Taxes		8042	920,455.93	0.00	920,455.93	946,242.00	0.00	946,242.00	2.8%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	745,404.54	0.00	745,404.54	721,033.00	0.00	721,033.00	-3.3%
Education Revenue Augmentation Fund (ERAF)		8045	303,805.30	0.00	303,805.30	983,761.00	0.00	983,761.00	223.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,327,861.17	0.00	1,327,861.17	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			48,220,283.94	0.00	48,220,283.94	46,131,530.00	0.00	46,131,530.00	-4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,046,727.00)		(1,046,727.00)	(1,044,957.00)		(1,044,957.00)	-0.2%
All Other LCFF Transfers - Current Year	All Other	8091	(33,230.00)	1,079,957.00	1,046,727.00	(35,000.00)	1,079,957.00	1,044,957.00	-0.2%
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	(19,110,989.00)	72,620.00	(19,038,369.00)	(17,955,807.00)	70,947.00	(17,884,860.00)	-6.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,029,337.94	1,152,577.00	29,181,914.94	27,095,766.00	1,150,904.00	28,246,670.00	-3.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	39,128.00	39,128.00	0.00	37,929.00	37,929.00	-3.1%
Special Education Discretionary Grants		8182	0.00	181,504.00	181,504.00	0.00	181,504.00	181,504.00	0.0%
Child Nutrition Programs		8220	0.00	38,984.68	38,984.68	0.00	33,000.00	33,000.00	-15.4%
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	42,741.35	42,741.35	0.00	127,546.00	127,546.00	198.4%
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		433,773.47	433,773.47		445,123.00	445,123.00	2.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		29,531.00	29,531.00		10,907.00	10,907.00	-63.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		351,543.06	351,543.06		706,179.00	706,179.00	100.9%
Career and Technical Education	3500-3599	8290		2,237.00	2,237.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	1,308,217.63	1,308,217.63	0.00	992,954.00	992,954.00	-24.1%
TOTAL, FEDERAL REVENUE			0.00	2,427,660.19	2,427,660.19	0.00	2,535,142.00	2,535,142.00	4.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	1,112,683.00	1,112,683.00	0.00	1,112,683.00	1,112,683.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	3,201.26	3,201.26	0.00	2,800.00	2,800.00	-12.5%
Mandated Costs Reimbursements		8550	287,593.00	0.00	287,593.00	200,000.00	0.00	200,000.00	-30.5%
Lottery - Unrestricted and Instructional Materials		8560	108,964.21	46,997.81	155,962.02	112,262.00	41,634.00	153,896.00	-1.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		20,957.91	20,957.91		0.00	0.00	-100.0%
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		1,139,210.10	1,139,210.10		1,354,580.00	1,354,580.00	18.9%
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		5,126,271.38	5,126,271.38		2,589,505.00	2,589,505.00	-49.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	234,127.55	8,191,135.17	8,425,262.72	344,000.00	2,486,671.00	2,830,671.00	-66.4%
TOTAL, OTHER STATE REVENUE			630,684.76	15,640,456.63	16,271,141.39	656,262.00	7,587,853.00	8,244,115.00	-49.3%

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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	824,306.25	824,306.25	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	6,539.70	6,539.70	0.00	17,000.00	17,000.00	160.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,427.97	0.00	21,427.97	19,685.00	0.00	19,685.00	-8.1%
Interest		8660	1,132,810.20	0.00	1,132,810.20	420,000.00	0.00	420,000.00	-62.9%
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	3,422,418.52	17,506,789.12	20,929,207.64	3,303,414.00	18,213,486.00	21,516,800.00	2.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	849,906.80	849,906.80	0.00	732,241.00	732,241.00	-13.8%
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	1,500,354.66	2,445,062.99	3,945,417.65	1,006,000.00	1,890,359.00	2,896,359.00	-26.6%
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	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,926,869.49	2,926,869.49		2,603,986.00	2,603,986.00	-11.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			6,077,011.35	24,559,474.35	30,636,485.70	4,749,099.00	23,457,072.00	28,206,171.00	-7.9%
TOTAL REVENUES			34,737,034.05	43,780,168.17	78,517,202.22	32,501,127.00	34,730,971.00	67,232,098.00	-14.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,614,078.00	8,322,043.03	9,936,121.03	1,466,425.00	6,133,856.00	7,600,281.00	-23.5%
Certificated Pupil Support Salaries		1200	205,105.54	2,211,243.25	2,416,348.79	237,666.00	2,125,878.00	2,363,544.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,643,979.67	2,203,356.40	4,847,336.07	2,760,988.00	1,417,684.00	4,178,672.00	-13.8%
Other Certificated Salaries		1900	30,800.00	138,897.48	169,697.48	29,000.00	184,508.00	213,508.00	25.8%
TOTAL, CERTIFICATED SALARIES			4,493,963.21	12,875,540.16	17,369,503.37	4,494,079.00	9,861,926.00	14,356,005.00	-17.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	110,882.52	4,857,559.01	4,968,441.53	108,453.00	4,622,597.00	4,731,050.00	-4.8%
Classified Support Salaries		2200	231,615.31	982,002.02	1,213,617.33	369,180.00	1,190,090.00	1,559,270.00	28.5%
Classified Supervisors' and Administrators' Salaries		2300	2,681,470.84	629,908.57	3,311,379.41	2,924,897.00	514,248.00	3,439,145.00	3.9%
Clerical, Technical and Office Salaries		2400	5,142,757.14	1,472,715.25	6,615,472.39	5,302,482.00	1,229,574.00	6,532,056.00	-1.3%
Other Classified Salaries		2900	145,188.45	584,627.55	729,816.00	157,050.00	554,862.00	711,912.00	-2.5%
TOTAL, CLASSIFIED SALARIES			8,311,914.26	8,526,812.40	16,838,726.66	8,862,062.00	8,111,371.00	16,973,433.00	0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	772,324.81	3,549,326.68	4,321,651.49	830,913.00	3,064,031.00	3,894,944.00	-9.9%
PERS		3201-3202	1,349,148.01	1,456,241.78	2,805,389.79	1,685,167.00	1,560,592.00	3,245,759.00	15.7%
OASDI/Medicare/Alternative		3301-3302	643,645.26	837,799.99	1,481,445.25	710,740.00	771,670.00	1,482,410.00	0.1%
Health and Welfare Benefits		3401-3402	2,496,482.87	4,688,523.60	7,185,006.47	2,857,218.00	4,171,427.00	7,028,645.00	-2.2%
Unemployment Insurance		3501-3502	30,782.50	10,471.80	41,254.30	26,554.00	9,100.00	35,654.00	-13.8%
Workers' Compensation		3601-3602	325,368.41	558,700.91	884,069.32	308,384.00	416,753.00	725,137.00	-18.0%
OPEB, Allocated		3701-3702	385,974.11	642,014.11	1,027,988.22	400,207.00	534,558.00	934,765.00	-9.1%
OPEB, Active Employees		3751-3752	23,701.66	45,765.18	69,466.84	24,210.00	36,271.00	60,481.00	-12.9%
Other Employee Benefits		3901-3902	49,387.09	139,918.33	189,305.42	42,551.00	85,272.00	127,823.00	-32.5%
TOTAL, EMPLOYEE BENEFITS			6,078,814.72	11,926,762.38	18,005,577.10	6,885,944.00	10,649,674.00	17,535,618.00	-2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	9,235.78	9,235.78	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	31,388.04	19,238.99	50,627.03	32,000.00	32,228.00	64,228.00	26.9%
Materials and Supplies		4300	348,207.11	700,042.90	1,048,250.01	278,650.00	845,830.00	1,124,480.00	7.3%
Noncapitalized Equipment		4400	78,157.81	87,356.63	165,514.24	105,450.00	26,963.00	132,413.00	-20.0%
Food		4700	0.00	54,568.50	54,568.50	0.00	52,800.00	52,800.00	-3.2%
TOTAL, BOOKS AND SUPPLIES			457,752.76	870,442.80	1,328,195.56	416,100.00	957,821.00	1,373,921.00	3.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,698,479.54	2,932,092.04	6,630,571.58	3,320,000.00	2,314,234.00	5,634,234.00	-15.0%
Travel and Conferences		5200	235,647.56	477,486.01	713,133.57	309,550.00	371,683.00	681,233.00	-4.5%
Dues and Memberships		5300	86,607.95	5,501.07	92,109.02	87,550.00	9,013.00	96,563.00	4.8%
Insurance		5400 - 5450	300,945.71	0.00	300,945.71	319,000.00	0.00	319,000.00	6.0%
Operations and Housekeeping Services		5500	68,216.91	214,921.60	283,138.51	83,050.00	221,431.00	304,481.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,772.42	337,673.92	481,446.34	164,940.00	237,881.00	402,821.00	-16.3%
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	6,282,802.40	4,892,436.69	11,165,239.09	3,761,010.00	4,800,343.00	8,561,353.00	-23.3%
Communications		5900	161,737.87	165,739.90	327,477.77	172,286.00	76,063.00	248,349.00	-24.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,978,210.36	9,015,851.23	19,994,061.59	8,217,386.00	8,030,648.00	16,248,034.00	-18.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	345,962.00	345,962.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	21,634.00	86,951.12	108,585.12	0.00	825,000.00	825,000.00	659.8%
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	145,841.59	12,949.47	158,791.06	283,000.00	100,000.00	383,000.00	141.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			167,475.59	445,862.59	613,338.18	283,000.00	925,000.00	1,208,000.00	97.0%
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									
Payments to Districts or Charter Schools		7141	452,476.00	0.00	452,476.00	0.00	0.00	0.00	-100.0%
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	126,268.66	126,268.66	0.00	112,020.00	112,020.00	-11.3%
Other Debt Service - Principal		7439	11,547.28	234,785.46	246,332.74	11,530.00	244,047.00	255,577.00	3.8%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			538,678.28	361,054.12	899,732.40	86,185.00	356,067.00	442,252.00	-50.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,219,447.07)	3,219,447.07	0.00	(2,716,252.00)	2,716,252.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(539,636.19)	0.00	(539,636.19)	(575,997.00)	0.00	(575,997.00)	6.7%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,759,083.26)	3,219,447.07	(539,636.19)	(3,292,249.00)	2,716,252.00	(575,997.00)	6.7%
TOTAL EXPENDITURES			27,267,725.92	47,241,772.75	74,509,498.67	25,952,507.00	41,608,759.00	67,561,266.00	-9.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,264,441.62	0.00	1,264,441.62	1,000,000.00	0.00	1,000,000.00	-20.9%
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	1,332,773.09	2,443.00	1,335,216.09	1,427,236.00	2,443.00	1,429,679.00	7.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,597,214.71	2,443.00	2,599,657.71	2,427,236.00	2,443.00	2,429,679.00	-6.5%
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 Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Bldg Aid									
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	(4,874,189.78)	4,874,189.78	0.00	(4,659,427.00)	4,659,427.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,331,567.85	(1,331,567.85)	0.00	232,377.00	(232,377.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,542,621.93)	3,542,621.93	0.00	(4,427,050.00)	4,427,050.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,139,836.64)	3,540,178.93	(2,599,657.71)	(6,854,286.00)	4,424,607.00	(2,429,679.00)	-6.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,029,337.94	1,152,577.00	29,181,914.94	27,095,766.00	1,150,904.00	28,246,670.00	-3.2%
2) Federal Revenue		8100-8299	0.00	2,427,660.19	2,427,660.19	0.00	2,535,142.00	2,535,142.00	4.4%
3) Other State Revenue		8300-8599	630,684.76	15,640,456.63	16,271,141.39	656,262.00	7,587,853.00	8,244,115.00	-49.3%
4) Other Local Revenue		8600-8799	6,077,011.35	24,559,474.35	30,636,485.70	4,749,099.00	23,457,072.00	28,206,171.00	-7.9%
5) TOTAL, REVENUES			34,737,034.05	43,780,168.17	78,517,202.22	32,501,127.00	34,730,971.00	67,232,098.00	-14.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,725,763.19	27,561,673.17	31,287,436.36	3,625,874.00	23,434,298.00	27,060,172.00	-13.5%
2) Instruction - Related Services	2000-2999		5,044,784.34	7,767,992.44	12,812,776.78	4,705,444.00	6,784,296.00	11,489,740.00	-10.3%
3) Pupil Services	3000-3999		3,861,695.95	5,468,825.76	9,330,521.71	4,076,623.00	5,218,137.00	9,294,760.00	-0.4%
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		467,594.19	0.00	467,594.19	427,845.00	0.00	427,845.00	-8.5%
7) General Administration	7000-7999		12,549,172.20	3,388,776.51	15,937,948.71	11,868,906.00	2,923,889.00	14,792,795.00	-7.2%
8) Plant Services	8000-8999		1,080,037.77	2,693,450.75	3,773,488.52	1,161,630.00	2,892,072.00	4,053,702.00	7.4%
9) Other Outgo	9000-9999	Except 7600-7699	538,678.28	361,054.12	899,732.40	86,185.00	356,067.00	442,252.00	-50.8%
10) TOTAL, EXPENDITURES			27,267,725.92	47,241,772.75	74,509,498.67	25,952,507.00	41,608,759.00	67,561,266.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,469,308.13	(3,461,604.58)	4,007,703.55	6,548,620.00	(6,877,788.00)	(329,168.00)	-108.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,597,214.71	2,443.00	2,599,657.71	2,427,236.00	2,443.00	2,429,679.00	-6.5%
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	(3,542,621.93)	3,542,621.93	0.00	(4,427,050.00)	4,427,050.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,139,836.64)	3,540,178.93	(2,599,657.71)	(6,854,286.00)	4,424,607.00	(2,429,679.00)	-6.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,329,471.49	78,574.35	1,408,045.84	(305,666.00)	(2,453,181.00)	(2,758,847.00)	-295.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,402,337.32	15,392,888.19	22,795,225.51	8,731,808.81	15,471,462.54	24,203,271.35	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,402,337.32	15,392,888.19	22,795,225.51	8,731,808.81	15,471,462.54	24,203,271.35	6.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,402,337.32	15,392,888.19	22,795,225.51	8,731,808.81	15,471,462.54	24,203,271.35	6.2%
2) Ending Balance, June 30 (E + F1e)			8,731,808.81	15,471,462.54	24,203,271.35	8,426,142.81	13,018,281.54	21,444,424.35	-11.4%
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	15,471,462.54	15,471,462.54	0.00	13,018,281.54	13,018,281.54	-15.9%
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	3,716,993.00	0.00	3,716,993.00	3,795,654.00	0.00	3,795,654.00	2.1%
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	4,470,570.00	0.00	4,470,570.00	4,272,629.00	0.00	4,272,629.00	-4.4%
Unassigned/Unappropriated Amount		9790	534,245.81	0.00	534,245.81	347,859.81	0.00	347,859.81	-34.9%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 Budget</u>
5640	Medi-Cal Billing Option	197,262.89	201,224.89
6015	Adults in Correctional Facilities	285,022.45	138,383.45
6300	Lottery: Instructional Materials	438,642.26	352,594.26
6500	Special Education	2,452,601.29	2,112,373.29
7311	Classified School Employee Professional Development Block Grant	43,522.00	31,345.00
7810	Other Restricted State	148,162.05	146,012.05
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,676,505.91	1,622,298.91
9010	Other Restricted Local	10,229,743.69	8,414,049.69
Total, Restricted Balance		<u>15,471,462.54</u>	<u>13,018,281.54</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	710,058.44	1,167,895.00	64.5%
2) Federal Revenue		8100-8299	987,524.78	873,516.00	-11.5%
3) Other State Revenue		8300-8599	151,886.96	169,700.00	11.7%
4) Other Local Revenue		8600-8799	473,376.94	128,980.00	-72.8%
5) TOTAL REVENUES			2,322,847.12	2,340,091.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,069,503.11	1,437,307.00	34.4%
2) Classified Salaries		2000-2999	412,079.32	446,876.00	8.4%
3) Employee Benefits		3000-3999	847,771.86	1,169,204.00	37.9%
4) Books and Supplies		4000-4999	222,245.20	105,634.00	-52.5%
5) Services and Other Operating Expenditures		5000-5999	262,549.51	263,664.00	0.4%
6) Capital Outlay		6000-6999	10,818.57	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	286,581.34	348,502.00	21.6%
9) TOTAL EXPENDITURES			3,111,548.91	3,771,187.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(788,701.79)	(1,431,096.00)	81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,335,216.09	1,429,679.00	7.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,335,216.09	1,429,679.00	7.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			546,514.30	(1,417.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,997.48	564,511.78	3036.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,997.48	564,511.78	3036.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,997.48	564,511.78	3036.6%
2) Ending Balance, June 30 (E + F1e)			564,511.78	563,094.78	-0.3%
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			32,102.44	30,685.44	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	532,409.34	532,409.34	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	957,319.62		
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	79,970.54		
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			1,037,290.16		
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	314,433.55		
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	158,344.83		
6) TOTAL, LIABILITIES			472,778.38		
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)			564,511.78		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	544,384.00	884,953.00	62.6%
Education Protection Account State Aid - Current Year		8012	15,626.00	22,000.00	40.8%
State Aid - Prior Years		8019	(135,849.00)	0.00	-100.0%
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	285,897.44	260,942.00	-8.7%
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			710,058.44	1,167,895.00	64.5%
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	4,128.08	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	980,379.25	856,231.00	-12.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,017.45	7,285.00	141.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	10,000.00	New
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			987,524.78	873,516.00	-11.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	330.67	0.00	-100.0%
Mandated Costs Reimbursements		8550	16,341.00	6,551.00	-59.9%
Lottery - Unrestricted and Instructional Materials		8560	45,212.29	26,851.00	-40.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	90,003.00	136,298.00	51.4%
TOTAL, OTHER STATE REVENUE			151,886.96	169,700.00	11.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	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%
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	20,900.94	128,980.00	517.1%
Tuition		8710	452,476.00	0.00	-100.0%
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			473,376.94	128,980.00	-72.8%
TOTAL, REVENUES			2,322,847.12	2,340,091.00	0.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	780,138.78	1,000,946.00	28.3%
Certificated Pupil Support Salaries		1200	99,328.41	158,801.00	59.9%
Certificated Supervisors' and Administrators' Salaries		1300	187,785.92	273,560.00	45.7%
Other Certificated Salaries		1900	2,250.00	4,000.00	77.8%
TOTAL, CERTIFICATED SALARIES			1,069,503.11	1,437,307.00	34.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	180,783.19	219,733.00	21.5%
Classified Support Salaries		2200	138,031.05	137,046.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	12,284.48	12,521.00	1.9%
Clerical, Technical and Office Salaries		2400	80,980.60	77,576.00	-4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			412,079.32	446,876.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	241,517.60	370,703.00	53.5%
PERS		3201-3202	90,002.00	106,307.00	18.1%
OASDI/Medicare/Alternative		3301-3302	52,127.31	63,632.00	22.1%
Health and Welfare Benefits		3401-3402	367,120.67	515,853.00	40.5%
Unemployment Insurance		3501-3502	715.43	941.00	31.5%
Workers' Compensation		3601-3602	38,648.70	43,452.00	12.4%
OPEB, Allocated		3701-3702	44,430.66	56,406.00	27.0%
OPEB, Active Employees		3751-3752	3,248.44	4,279.00	31.7%
Other Employee Benefits		3901-3902	9,961.05	7,631.00	-23.4%
TOTAL, EMPLOYEE BENEFITS			847,771.86	1,169,204.00	37.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	673.10	15,000.00	2128.5%
Books and Other Reference Materials		4200	14.14	0.00	-100.0%
Materials and Supplies		4300	77,271.61	90,634.00	17.3%
Noncapitalized Equipment		4400	137,849.75	0.00	-100.0%
Food		4700	6,436.60	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			222,245.20	105,634.00	-52.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,493.10	29,135.00	14.3%
Dues and Memberships		5300	1,779.41	3,000.00	68.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,445.21	30,000.00	-15.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,645.57	60,000.00	-4.2%
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	94,989.38	126,029.00	32.7%
Communications		5900	42,196.84	15,500.00	-63.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,549.51	263,664.00	0.4%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,818.57	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,818.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	286,581.34	348,502.00	21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			286,581.34	348,502.00	21.6%
TOTAL EXPENDITURES			3,111,548.91	3,771,187.00	21.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,335,216.09	1,429,679.00	7.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,335,216.09	1,429,679.00	7.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,335,216.09	1,429,679.00	7.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	710,058.44	1,167,895.00	64.5%
2) Federal Revenue		8100-8299	987,524.78	873,516.00	-11.5%
3) Other State Revenue		8300-8599	151,886.96	169,700.00	11.7%
4) Other Local Revenue		8600-8799	473,376.94	128,980.00	-72.8%
5) TOTAL REVENUES			2,322,847.12	2,340,091.00	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,796,575.24	2,200,380.00	22.5%
2) Instruction - Related Services	2000-2999		504,635.76	640,353.00	26.9%
3) Pupil Services	3000-3999		336,384.05	420,328.00	25.0%
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		286,581.34	348,502.00	21.6%
8) Plant Services	8000-8999		187,372.52	161,624.00	-13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,111,548.91	3,771,187.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(788,701.79)	(1,431,096.00)	81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,335,216.09	1,429,679.00	7.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,335,216.09	1,429,679.00	7.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			546,514.30	(1,417.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,997.48	564,511.78	3036.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,997.48	564,511.78	3036.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,997.48	564,511.78	3036.6%
2) Ending Balance, June 30 (E + F1e)			564,511.78	563,094.78	-0.3%
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			32,102.44	30,685.44	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	532,409.34	532,409.34	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,672,173.00	1,392,960.00	-90.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,672,173.00	1,392,960.00	-90.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	174,490.30	192,562.00	10.4%
2) Classified Salaries		2000-2999	463,935.38	463,125.00	-0.2%
3) Employee Benefits		3000-3999	362,661.27	400,383.00	10.4%
4) Books and Supplies		4000-4999	50,342.61	2,000.00	-96.0%
5) Services and Other Operating Expenditures		5000-5999	558,556.72	331,535.00	-40.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,583,161.51	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,044.18	25,400.00	-9.4%
9) TOTAL, EXPENDITURES			15,221,191.97	1,415,005.00	-90.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(549,018.97)	(22,045.00)	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(549,018.97)	(22,045.00)	-96.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	810,069.46	261,050.49	-67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,069.46	261,050.49	-67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			810,069.46	261,050.49	-67.8%
2) Ending Balance, June 30 (E + F1e)			261,050.49	239,005.49	-8.4%
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			261,050.49	239,005.49	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,474,833.61		
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			1,474,833.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,213,783.12		
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			1,213,783.12		
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)			261,050.49		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	13,583,161.51	0.00	-100.0%
Adult Education Program	6391	8590	1,156,881.00	1,392,960.00	20.4%
All Other State Revenue	All Other	8590	(67,869.51)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			14,672,173.00	1,392,960.00	-90.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			14,672,173.00	1,392,960.00	-90.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	174,490.30	192,562.00	10.4%
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			174,490.30	192,562.00	10.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	29,465.94	22,745.00	-22.8%
Classified Support Salaries		2200	309,625.14	315,956.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,836.01	63,776.00	-21.1%
Other Classified Salaries		2900	44,008.29	60,648.00	37.8%
TOTAL, CLASSIFIED SALARIES			463,935.38	463,125.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,302.43	32,928.00	16.3%
PERS		3201-3202	79,735.59	96,020.00	20.4%
OASDI/Medicare/Alternative		3301-3302	36,573.11	38,486.00	5.2%
Health and Welfare Benefits		3401-3402	179,973.74	195,866.00	8.8%
Unemployment Insurance		3501-3502	310.34	328.00	5.7%
Workers' Compensation		3601-3602	16,680.32	15,155.00	-9.1%
OPEB, Allocated		3701-3702	19,086.09	19,670.00	3.1%
OPEB, Active Employees		3751-3752	1,500.36	1,440.00	-4.0%
Other Employee Benefits		3901-3902	499.29	490.00	-1.9%
TOTAL, EMPLOYEE BENEFITS			362,661.27	400,383.00	10.4%
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	21,167.32	2,000.00	-90.6%
Noncapitalized Equipment		4400	29,175.29	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,342.61	2,000.00	-96.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	285,955.50	244,000.00	-14.7%
Travel and Conferences		5200	38,703.34	12,000.00	-69.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	232,903.60	74,535.00	-68.0%
Communications		5900	994.28	1,000.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			558,556.72	331,535.00	-40.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	13,583,161.51	0.00	-100.0%
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)			13,583,161.51	0.00	-100.0%

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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,044.18	25,400.00	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,044.18	25,400.00	-9.4%
TOTAL, EXPENDITURES			15,221,191.97	1,415,005.00	-90.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,672,173.00	1,392,960.00	-90.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,672,173.00	1,392,960.00	-90.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		430,414.42	314,489.00	-26.9%
2) Instruction - Related Services	2000-2999		613,495.56	461,021.00	-24.9%
3) Pupil Services	3000-3999		566,076.30	614,095.00	8.5%
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		28,044.18	25,400.00	-9.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,583,161.51	0.00	-100.0%
10) TOTAL, EXPENDITURES			15,221,191.97	1,415,005.00	-90.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(549,018.97)	(22,045.00)	-96.0%
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	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(549,018.97)	(22,045.00)	-96.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	810,069.46	261,050.49	-67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,069.46	261,050.49	-67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			810,069.46	261,050.49	-67.8%
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	261,050.49	239,005.49	-8.4%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	980,990.17	644,622.00	-34.3%
3) Other State Revenue		8300-8599	1,827,146.81	1,438,677.00	-21.3%
4) Other Local Revenue		8600-8799	351,337.47	737,690.00	110.0%
5) TOTAL REVENUES			3,159,474.45	2,820,989.00	-10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	163,141.90	164,910.00	1.1%
2) Classified Salaries		2000-2999	455,900.54	505,673.00	10.9%
3) Employee Benefits		3000-3999	315,261.17	376,710.00	19.5%
4) Books and Supplies		4000-4999	72,926.57	57,467.00	-21.2%
5) Services and Other Operating Expenditures		5000-5999	1,927,233.60	1,514,134.00	-21.4%
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	225,010.67	202,095.00	-10.2%
9) TOTAL EXPENDITURES			3,159,474.45	2,820,989.00	-10.7%
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	2018-19 Unaudited Actuals	2019-20 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)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	669,422.18		
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	242,262.17		
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			911,684.35		
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	476,236.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	435,447.49		
6) TOTAL, LIABILITIES			911,684.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
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	980,990.17	644,622.00	-34.3%
TOTAL, FEDERAL REVENUE			980,990.17	644,622.00	-34.3%
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	1,827,146.81	1,438,677.00	-21.3%
TOTAL, OTHER STATE REVENUE			1,827,146.81	1,438,677.00	-21.3%
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	351,337.47	737,690.00	110.0%
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			351,337.47	737,690.00	110.0%
TOTAL, REVENUES			3,159,474.45	2,820,989.00	-10.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	163,141.90	164,910.00	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			163,141.90	164,910.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	126,454.37	128,337.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	127,590.03	174,339.00	36.6%
Clerical, Technical and Office Salaries		2400	201,856.14	202,997.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			455,900.54	505,673.00	10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,163.48	15,493.00	2.2%
PERS		3201-3202	93,381.79	119,288.00	27.7%
OASDI/Medicare/Alternative		3301-3302	40,933.07	45,886.00	12.1%
Health and Welfare Benefits		3401-3402	124,804.03	155,777.00	24.8%
Unemployment Insurance		3501-3502	307.20	347.00	13.0%
Workers' Compensation		3601-3602	16,059.22	15,574.00	-3.0%
OPEB, Allocated		3701-3702	18,546.64	20,127.00	8.5%
OPEB, Active Employees		3751-3752	1,270.12	1,432.00	12.7%
Other Employee Benefits		3901-3902	4,795.62	2,786.00	-41.9%
TOTAL, EMPLOYEE BENEFITS			315,261.17	376,710.00	19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,492.83	3,567.00	-52.4%
Materials and Supplies		4300	63,334.86	53,400.00	-15.7%
Noncapitalized Equipment		4400	2,098.88	500.00	-76.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,926.57	57,467.00	-21.2%

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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,497.37	29,592.00	7.6%
Dues and Memberships		5300	355.00	480.00	35.2%
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	1,897,397.97	1,481,432.00	-21.9%
Communications		5900	1,983.26	2,630.00	32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,927,233.60	1,514,134.00	-21.4%
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	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	225,010.67	202,095.00	-10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			225,010.67	202,095.00	-10.2%
TOTAL, EXPENDITURES			3,159,474.45	2,820,989.00	-10.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	980,990.17	644,622.00	-34.3%
3) Other State Revenue		8300-8599	1,827,146.81	1,438,677.00	-21.3%
4) Other Local Revenue		8600-8799	351,337.47	737,690.00	110.0%
5) TOTAL REVENUES			3,159,474.45	2,820,989.00	-10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		2,507,372.13	2,302,095.00	-8.2%
3) Pupil Services	3000-3999		426,285.89	314,399.00	-26.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		225,010.67	202,095.00	-10.2%
8) Plant Services	8000-8999		805.76	2,400.00	197.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,159,474.45	2,820,989.00	-10.7%
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	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,725.92	15,000.00	-78.5%
5) TOTAL REVENUES			69,725.92	15,000.00	-78.5%
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)			69,725.92	15,000.00	-78.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,264,441.62	1,000,000.00	-20.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,264,441.62	1,000,000.00	-20.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,334,167.54	1,015,000.00	-23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,126,394.40	4,460,561.94	42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,126,394.40	4,460,561.94	42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,126,394.40	4,460,561.94	42.7%
2) Ending Balance, June 30 (E + F1e)			4,460,561.94	5,475,561.94	22.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,460,561.94	5,475,561.94	22.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,448,286.48		
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	12,275.46		
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			4,460,561.94		
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)			4,460,561.94		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	69,725.92	15,000.00	-78.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,725.92	15,000.00	-78.5%
TOTAL, REVENUES			69,725.92	15,000.00	-78.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,264,441.62	1,000,000.00	-20.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,264,441.62	1,000,000.00	-20.9%
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)			1,264,441.62	1,000,000.00	-20.9%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,725.92	15,000.00	-78.5%
5) TOTAL REVENUES			69,725.92	15,000.00	-78.5%
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)			69,725.92	15,000.00	-78.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,264,441.62	1,000,000.00	-20.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,264,441.62	1,000,000.00	-20.9%

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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,334,167.54	1,015,000.00	-23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,126,394.40	4,460,561.94	42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,126,394.40	4,460,561.94	42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,126,394.40	4,460,561.94	42.7%
2) Ending Balance, June 30 (E + F1e)			4,460,561.94	5,475,561.94	22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,460,561.94	5,475,561.94	22.8%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	(123,361.15)	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,904.68	1,000.00	-65.6%
5) TOTAL REVENUES			(120,456.47)	1,000.00	-100.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			(120,456.47)	1,000.00	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,456.47)	1,000.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	210,214.09	89,757.62	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,214.09	89,757.62	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			210,214.09	89,757.62	-57.3%
2) Ending Balance, June 30 (E + F1e)			89,757.62	90,757.62	1.1%
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	89,757.62	90,757.62	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	89,479.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	278.31		
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			89,757.62		
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)			89,757.62		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(123,361.15)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(123,361.15)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,904.68	1,000.00	-65.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,904.68	1,000.00	-65.6%
TOTAL, REVENUES			(120,456.47)	1,000.00	-100.8%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(123,361.15)	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,904.68	1,000.00	-65.6%
5) TOTAL, REVENUES			(120,456.47)	1,000.00	-100.8%
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)			(120,456.47)	1,000.00	-100.8%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,456.47)	1,000.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	210,214.09	89,757.62	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,214.09	89,757.62	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			210,214.09	89,757.62	-57.3%
2) Ending Balance, June 30 (E + F1e)			89,757.62	90,757.62	1.1%
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	89,757.62	90,757.62	1.1%
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	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	139.41	138.91	138.91	145.00	145.00	145.00
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)	139.41	138.91	138.91	145.00	145.00	145.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	228.28	228.34	228.27	208.00	208.00	208.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	22.08	22.08	22.08	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)	250.36	250.42	250.35	228.00	228.00	228.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	389.77	389.33	389.26	373.00	373.00	373.00
4. Adults in Correctional Facilities	225.32	257.27	573.41	225.00	335.62	573.41
5. County Operations Grant ADA	170,253.00	170,409.00	170,409.00	170,413.00	170,413.00	170,413.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	25.13	27.25	27.25	30.00	30.00	30.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	25.13	27.25	27.25	30.00	30.00	30.00
7. Charter School Funded County Program ADA						
a. County Community Schools	78.13	82.96	78.13	110.00	110.00	110.00
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)	78.13	82.96	78.13	110.00	110.00	110.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	103.26	110.21	105.38	140.00	140.00	140.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	103.26	110.21	105.38	140.00	140.00	140.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Child Nutrition 10.553 5310 8220/8520/8637 duo 561	Medi-Cal Billing 93.778 5640 8290 duo 565	Child Nutrition - Fun d09 Charter 10.553 Fd09-5310 8220/8520 duo 303 charter	TOTAL
AWARD				
1. Prior Year Restricted Ending Balance	0.00	151,558.98	0.00	151,558.98
2. a. Current Year Award	48,725.64	113,056.79	4,458.75	166,241.18
b. Other Adjustments		(13,611.00)		(13,611.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	48,725.64	99,445.79	4,458.75	152,630.18
3. Required Matching Funds/Other	5,842.86			5,842.86
4. Total Available Award (sum lines 1, 2c, & 3)	54,568.50	251,004.77	4,458.75	310,032.02
REVENUES				
5. Cash Received in Current Year	40,614.54	79,936.95	3,639.99	124,191.48
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,111.10	19,508.84	818.76	28,438.70
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	8,111.10	19,508.84	818.76	28,438.70
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	48,725.64	99,445.79	4,458.75	152,630.18
EXPENDITURES				
10. Donor-Authorized Expenditures	54,568.50	53,741.88	4,458.75	112,769.13
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	54,568.50	53,741.88	4,458.75	112,769.13
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	197,262.89	0.00	197,262.89

LOCAL PROGRAM NAME	Local	Local-donations	Local-Court Sch	Local-Ad ED	Local-SPED	Local - ROP	Local-C&I
RESOURCE CODE	7810	9011	9013	9014	9015	9016	9017
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Training	various	Donation/Misc	Donation/Misc	various	various	various
AWARD							
1. Prior Year Restricted Ending Balance	152,608.49	106,638.31	85,265.06	0.00	64,384.69	721,877.49	873,928.13
2. a. Current Year Award	3,720.00	46,621.25	13,452.00	822,196.28	369,937.84	194,500.00	1,424,713.22
b. Other Adjustments		280.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,720.00	46,901.25	13,452.00	822,196.28	369,937.84	194,500.00	1,424,713.22
3. Required Matching Funds/Other			(280.00)		14,883.86		21,401.52
4. Total Available Award (sum lines 1, 2c, & 3)	156,328.49	153,539.56	98,437.06	822,196.28	449,206.39	916,377.49	2,320,042.87
REVENUES							
5. Cash Received in Current Year	3,720.00	46,901.25	13,452.00	641,505.25	307,071.27	194,500.00	1,296,731.30
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	180,691.03	62,866.57	0.00	127,981.92
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	180,691.03	62,866.57	0.00	127,981.92
8. Contributed Matching Funds			(280.00)		14,883.86		21,401.52
9. Total Available (sum lines 5, 7c, & 8)	3,720.00	46,901.25	13,172.00	822,196.28	384,821.70	194,500.00	1,446,114.74
EXPENDITURES							
10. Donor-Authorized Expenditures	8,166.44	68,599.93	11,154.79	822,196.28	388,551.74	231,818.04	1,242,795.80
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,166.44	68,599.93	11,154.79	822,196.28	388,551.74	231,818.04	1,242,795.80
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	148,162.05	84,939.63	87,282.27	0.00	60,654.65	684,559.45	1,077,247.07

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

LOCAL PROGRAM NAME	Local-YDS	Local	Local-ROP	Charter-Local	Fund 12-Loc	TOTAL
RESOURCE CODE	9018	9019	9020	Fund 09-9013	Fund 12-9017	
REVENUE OBJECT	8699	8600-8799	8980	8699	8699	
LOCAL DESCRIPTION (if any)	various			various	various	
AWARD						
1. Prior Year Restricted Ending Balance	44,469.69	5,218,646.83	3,751,950.98	17,997.48	0.00	11,037,767.15
2. a. Current Year Award	33,769.04	1,227,753.53		20,000.00	351,337.47	4,508,000.63
b. Other Adjustments		0.00				280.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	33,769.04	1,227,753.53	0.00	20,000.00	351,337.47	4,508,280.63
3. Required Matching Funds/Other	5,799.77	(73,290.39)	(1,331,567.85)	19,406.75	0.00	(1,343,646.34)
4. Total Available Award (sum lines 1, 2c, & 3)	84,038.50	6,373,109.97	2,420,383.13	57,404.23	351,337.47	14,202,401.44
REVENUES						
5. Cash Received in Current Year	21,455.22	1,211,298.73	0.00	0.00	324,544.00	4,061,179.02
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	12,313.82	16,454.80	0.00	20,000.00	26,793.47	447,101.61
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	12,313.82	16,454.80	0.00	20,000.00	26,793.47	447,101.61
8. Contributed Matching Funds	5,799.77	(73,290.39)	(1,331,567.85)	19,406.75		(1,343,646.34)
9. Total Available (sum lines 5, 7c, & 8)	39,568.81	1,154,463.14	(1,331,567.85)	39,406.75	351,337.47	3,164,634.29
EXPENDITURES						
10. Donor-Authorized Expenditures	31,639.82	610,831.16		39,406.75	351,337.47	3,806,498.22
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	31,639.82	610,831.16	0.00	39,406.75	351,337.47	3,806,498.22
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	52,398.68	5,762,278.81	2,420,383.13	17,997.48	0.00	10,395,903.22

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

STATE PROGRAM NAME	Transportation	Unrest Lottery	Contra Costa Adult School	Prop 39 CA Clean Energy Jobs	Restricted Lottery	Dept of Devlop	SPED
RESOURCE CODE	724	1100	6015	6230	6300	6355	6500
REVENUE OBJECT	8677/8011	8560	8091/8980	8590	8560	8590	various
LOCAL DESCRIPTION (if any)	Duo 184	Duo 151	Duo 413	Duo180	various	Duo 681	various
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	204,795.32	183,101.48	442,823.33	0.00	1,782,619.48
2. a. Current Year Award	3,363,801.04	110,589.52	1,079,957.00	0.00	44,518.14	0.00	20,298,141.49
b. Other Adjustments	0.00	(1,625.31)	1,464.20	0.00	2,479.67	0.00	(155,865.52)
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,363,801.04	108,964.21	1,081,421.20	0.00	46,997.81	0.00	20,142,275.97
3. Required Matching Funds/Other	195,379.40	(108,964.21)	8,309.37	68,654.99			2,815,980.08
4. Total Available Award (sum lines 1, 2c, & 3)	3,559,180.44	0.00	1,294,525.89	251,756.47	489,821.14	0.00	24,740,875.53
REVENUES							
5. Cash Received in Current Year	3,109,250.98	112,249.89	1,075,715.84	0.00	36,940.93	(25,350.00)	14,618,214.23
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00				0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	254,550.06	(3,285.68)	5,705.36	0.00	10,056.88	25,350.00	5,524,061.74
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	254,550.06	(3,285.68)	5,705.36	0.00	10,056.88	25,350.00	5,524,061.74
8. Contributed Matching Funds	195,379.40	(108,964.21)	8,309.37	68,654.99		0.00	2,815,980.08
9. Total Available (sum lines 5, 7c, & 8)	3,559,180.44	0.00	1,089,730.57	68,654.99	46,997.81	0.00	22,958,256.05
EXPENDITURES							
10. Donor-Authorized Expenditures	3,559,180.44		1,009,503.44	251,756.47	51,178.88	0.00	22,288,274.24
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,559,180.44	0.00	1,009,503.44	251,756.47	51,178.88	0.00	22,288,274.24
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	285,022.45	0.00	438,642.26	0.00	2,452,601.29

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

STATE PROGRAM NAME	Infant J50	Mental Health	Class Emp Staff Devlp BG	College Readiness	STRS on Behalf	RRMA
RESOURCE CODE	6510	6512	7311	7338	7690	8150
REVENUE OBJECT	8311	8590	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)	Duo 544	Duo 504	Duo103	Duo 3xx		Duo 180
AWARD						
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	75,000.00	0.00	1,533,219.93
2. a. Current Year Award	1,112,683.00	13,231.00	44,961.00	0.00	1,594,959.00	0.00
b. Other Adjustments			0.00	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,112,683.00	13,231.00	44,961.00	0.00	1,594,959.00	0.00
3. Required Matching Funds/Other	353,478.87		0.00			1,600,000.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,466,161.87	13,231.00	44,961.00	75,000.00	1,594,959.00	3,133,219.93
REVENUES						
5. Cash Received in Current Year	1,112,683.00	7,247.00	44,961.00	0.00	1,594,959.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,984.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,984.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	353,478.87					1,600,000.00
9. Total Available (sum lines 5, 7c, & 8)	1,466,161.87	13,231.00	44,961.00	75,000.00	1,594,959.00	1,600,000.00
EXPENDITURES						
10. Donor-Authorized Expenditures	1,466,161.87	13,231.00	1,439.00	75,000.00	1,594,959.00	1,456,714.02
11. Non Donor-Authorized Expenditures						
12. Total Expenditures (line 10 plus line 11)	1,466,161.87	13,231.00	1,439.00	75,000.00	1,594,959.00	1,456,714.02
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	43,522.00	0.00	0.00	1,676,505.91

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

Contra Costa County Office of Education
Contra Costa County

STATE PROGRAM NAME	Charter-Unrest Lottery	Charter-Restr Lottery	Charter-Class Emp Staff Devlp	STRS on behalf	Adult Ed BG	Adult Ed - Data grant
RESOURCE CODE	Fund 09-1100	Fund 09-6300	Fund 09-7311	Fund 09-7690	Fund 11-6391	Fund 11-6392
REVENUE OBJECT	8560	8560	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Duo 303	Duo 303	Duo 303		Duo 416/417/418	Duo 419
AWARD						
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	619,901.90	190,167.56
2. a. Current Year Award	32,409.34	12,802.95	1,417.00	88,586.00	14,672,173.00	
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	32,409.34	12,802.95	1,417.00	88,586.00	14,672,173.00	0.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	32,409.34	12,802.95	1,417.00	88,586.00	15,292,074.90	190,167.56
REVENUES						
5. Cash Received in Current Year	25,686.09	8,884.71	1,417.00	88,586.00	14,672,173.00	
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	6,723.25	3,918.24	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	6,723.25	3,918.24	0.00	0.00	0.00	0.00
8. Contributed Matching Funds						
9. Total Available (sum lines 5, 7c, & 8)	32,409.34	12,802.95	1,417.00	88,586.00	14,672,173.00	0.00
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	114.99	0.00	88,586.00	15,031,024.41	190,167.56
11. Non Donor-Authorized Expenditures						
12. Total Expenditures (line 10 plus line 11)	0.00	114.99	0.00	88,586.00	15,031,024.41	190,167.56
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	32,409.34	12,687.96	1,417.00	0.00	261,050.49	0.00

Contra Costa County Office of Education
 Contra Costa County

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	5,031,629.00
2. a. Current Year Award	42,470,229.48
b. Other Adjustments	(153,546.96)
c. Adj Curr Yr Award (sum lines 2a & 2b)	42,316,682.52
3. Required Matching Funds/Other	4,932,838.50
4. Total Available Award (sum lines 1, 2c, & 3)	52,281,150.02
REVENUES	
5. Cash Received in Current Year	36,483,618.67
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,833,063.85
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	5,833,063.85
8. Contributed Matching Funds	4,932,838.50
9. Total Available (sum lines 5, 7c, & 8)	47,249,521.02
EXPENDITURES	
10. Donor-Authorized Expenditures	47,077,291.32
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	47,077,291.32
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	5,203,858.70

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title ID	Title I, Migrant Ed	ESSA-CSI for LEA	ESSA-CSI for COE	IDEA-Local Asst- Part B	IDEA-Mental Health	IDEA-Early Intervention
	84.01	84.011	84.01	84.01	84.027	84.027A	84.181
	3025	3045	3182	3183	3310	3327	3385
	8290	8290	8290	8290	8181	8182	8182
	Duo 317/318	Duo 717	Duo 193	Duo 721	Duo 505	Duo 504	Duo 504
AWARD							
1. Prior Year Carryover	7,580.21	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	445,123.00	3,171.00	172,442.00	396,601.00	39,128.00	2,460.00	179,044.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	445,123.00	3,171.00	172,442.00	396,601.00	39,128.00	2,460.00	179,044.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	452,703.21	3,171.00	172,442.00	396,601.00	39,128.00	2,460.00	179,044.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	7,580.21	0.00	0.00	0.00	0.00	0.00	(62,712.00)
6. Cash Received in Current Year	445,123.00	2,853.90	43,111.00	99,150.00	0.00	0.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	452,703.21	2,853.90	43,111.00	99,150.00	0.00	0.00	(62,712.00)
EXPENDITURES							
9. Donor-Authorized Expenditures	433,773.47	3,171.00	0.00	0.00	39,128.00	2,460.00	179,044.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	433,773.47	3,171.00	0.00	0.00	39,128.00	2,460.00	179,044.00
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)	18,929.74	(317.10)	43,111.00	99,150.00	(39,128.00)	(2,460.00)	(241,756.00)
a. Unearned Revenue	18,929.74		43,111.00	99,150.00			
b. Accounts Payable							
c. Accounts Receivable		317.10					
14. Unused Grant Award Calculation (line 4 minus line 9)	18,929.74	0.00	172,442.00	396,601.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	18,929.74		172,442.00	396,601.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	433,773.47	3,171.00	0.00	0.00	39,128.00	2,460.00	179,044.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Dept of Rehab-Workability II	PerkinsAdult 132	Adult Ed-Sec 231	Adult Ed-Sec 225	Title II A	Title IV, A	Title III,-Tech Asst
FEDERAL CATALOG NUMBER	84.126	84.048	84.002A	84.002	84.367	84.424	84.365
RESOURCE CODE	3410	3555	3905	3940	4035	4127	4204
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Duo 822/857	Duo 673	Duo 494	Duo 449	D193	D193	Duo727/28/29
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	18,098.00	0.00	68,177.99
2. a. Current Year Award	182,558.00	2,237.00	200,260.00	137,598.00	11,433.00	47,975.00	216,703.20
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	182,558.00	2,237.00	200,260.00	137,598.00	11,433.00	47,975.00	216,703.20
3. Required Matching Funds/Other							
4. Total Available Award	182,558.00	2,237.00	200,260.00	137,598.00	29,531.00	47,975.00	284,881.19
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	135,512.75		0.00	0.00	1,989.00	0.00	68,177.99
6. Cash Received in Current Year			43,080.00	31,321.00	1,183.00	23,988.00	216,703.20
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	135,512.75	0.00	43,080.00	31,321.00	3,172.00	23,988.00	284,881.19
EXPENDITURES							
9. Donor-Authorized Expenditures	171,627.68	2,237.00	188,447.00	137,598.00	29,531.00	0.00	160,843.68
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	171,627.68	2,237.00	188,447.00	137,598.00	29,531.00	0.00	160,843.68
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)	(36,114.93)	(2,237.00)	(145,367.00)	(106,277.00)	(26,359.00)	23,988.00	124,037.51
a. Unearned Revenue						23,988.00	124,037.51
b. Accounts Payable							
c. Accounts Receivable	36,114.93	2,237.00	145,367.00	106,277.00	26,359.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	10,930.32	0.00	11,813.00	0.00	0.00	47,975.00	124,037.51
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)	171,627.68	2,237.00	188,447.00	137,598.00	29,531.00	0.00	160,843.68

2018-19 Unaudited Actuals
FEDERAL 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

FEDERAL PROGRAM NAME	WIOA-Youth	ESSA-Homeless & Youth	Charter-Title I A	Charter - Title II A	Charter-Title IV,A	Child Devlp-Quality Improv
FEDERAL CATALOG NUMBER	17,259	84,196	84,010	84,367	84,424	93,575
RESOURCE CODE	5610	5630	Fund 09-3010	Fund 09-4035	Fund 09-4127	Fund 12-5035
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	various	Duo827	various	Duo 303	Duo 303	various
AWARD						
1. Prior Year Carryover	0.00	13,161.55	243,214.08	2,558.00	0.00	151,566.35
2. a. Current Year Award	754,925.00	175,000.00	893,010.00	3,819.00	10,000.00	859,949.10
b. Transferability (ESSA)		(633.17)	0.00			
c. Other Adjustments						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	754,925.00	174,366.83	893,010.00	3,819.00	10,000.00	859,949.10
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2d, & 3)	754,925.00	187,528.38	1,136,224.08	6,377.00	10,000.00	1,011,515.45
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	243,214.08	0.00	0.00	151,566.35
6. Cash Received in Current Year	294,077.08	170,028.38	893,010.00	0.00	2,500.00	823,104.40
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6, & 7)	294,077.08	170,028.38	1,136,224.08	0.00	2,500.00	974,670.75
EXPENDITURES						
9. Donor-Authorized Expenditures	711,099.16	187,528.38	980,379.25	3,017.45	0.00	921,231.17
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	711,099.16	187,528.38	980,379.25	3,017.45	0.00	921,231.17
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)	(417,022.08)	(17,500.00)	155,844.83	(3,017.45)	2,500.00	53,439.58
a. Unearned Revenue			155,844.83		2,500.00	90,284.28
b. Accounts Payable						
c. Accounts Receivable	417,022.08	17,500.00		3,017.45		36,844.70
14. Unused Grant Award Calculation (line 4 minus line 9)	43,825.84	0.00	155,844.83	3,359.55	10,000.00	90,284.28
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)	711,099.16	187,528.38	980,379.25	3,017.45	0.00	921,231.17

Contra Costa County Office of Education
 Contra Costa County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

4

FEDERAL PROGRAM NAME	Child Develop-CLPC	TOTAL
FEDERAL CATALOG NUMBER	93.575	
RESOURCE CODE	Fund 12-5055	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Duo 766	
AWARD		
1. Prior Year Carryover	0.00	504,356.18
2. a. Current Year Award	59,759.00	4,793,195.30
b. Transferability (ESSA)		(633.17)
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	59,759.00	4,792,562.13
3. Required Matching Funds/Other		0.00
4. Total Available Award	59,759.00	5,296,918.31
(sum lines 1, 2d, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	545,328.38
6. Cash Received in Current Year	35,852.00	3,125,084.96
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	35,852.00	3,670,413.34
EXPENDITURES		
9. Donor-Authorized Expenditures	59,759.00	4,210,875.24
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	59,759.00	4,210,875.24
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)	(23,907.00)	(540,461.90)
a. Unearned Revenue		557,845.36
b. Accounts Payable		0.00
c. Accounts Receivable	23,907.00	1,098,307.26
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,086,043.07
15. If Carryover is allowed, enter line 14 amount here		1,009,473.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	59,759.00	4,210,875.24

2018-19 Unaudited Actuals
LOCAL 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

LOCAL PROGRAM NAME	ROP-DSP	Youth Develop	TOTAL
RESOURCE CODE	9016	9018	
REVENUE OBJECT	8699	8285/8566/8699	
LOCAL DESCRIPTION (if any)	Duo 681	various	
AWARD			
1. Prior Year Carryover	0.00	0.00	0.00
2. a. Current Year Award	34,150.00	183,506.00	217,656.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	34,150.00	183,506.00	217,656.00
3. Required Matching Funds/Other			0.00
4. Total Available Award	34,150.00	183,506.00	217,656.00
(sum lines 1, 2c, & 3)			
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	18,225.00	52,844.26	71,069.26
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	18,225.00	52,844.26	71,069.26
EXPENDITURES			
9. Donor-Authorized Expenditures	34,150.00	115,705.31	149,855.31
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	34,150.00	115,705.31	149,855.31
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)	(15,925.00)	(62,861.05)	(78,786.05)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	15,925.00	62,861.05	78,786.05
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	67,800.69	67,800.69
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)	34,150.00	115,705.31	149,855.31

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

STATE PROGRAM NAME	ASES-Region 4	CA Career Pathway Trust	CTEIG	SPED-Infant Discretionary	SPED-Workability	TUPE-COE	TUPE-Prop 56 COE Tech Asst
RESOURCE CODE	6010	6382	6387	6515	6520	6680	6685
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Duo 734	D671/871	Duo 689	Duo 562	Duo 568/821	Duo 743	Duo 743
AWARD							
1. Prior Year Carryover	20,957.91	128,765.33	5,126,271.38	0.00	0.00	175,576.19	66,602.00
2. a. Current Year Award		164,581.52	2,582,629.09	13,728.00	265,275.00	73,560.75	134,293.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	164,581.52	2,582,629.09	13,728.00	265,275.00	73,560.75	134,293.00
3. Required Matching Funds/Other	(20,957.91)				8,232.88		
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	293,346.85	7,708,900.47	13,728.00	273,507.88	249,136.94	200,895.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	20,957.91	0.00	5,126,271.38			175,576.19	66,602.00
6. Cash Received in Current Year		76,449.84			102,713.50	73,560.75	134,293.00
7. Contributed Matching Funds	(20,957.91)				8,232.88		
8. Total Available (sum lines 5, 6, & 7)	0.00	76,449.84	5,126,271.38	0.00	110,946.38	249,136.94	200,895.00
EXPENDITURES							
9. Donor-Authorized Expenditures		293,346.85	5,126,271.38	13,728.00	273,507.88	122,324.89	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	293,346.85	5,126,271.38	13,728.00	273,507.88	122,324.89	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)	0.00	(216,897.01)	0.00	(13,728.00)	(162,561.50)	126,812.05	200,895.00
a. Unearned Revenue			2,582,629.09			126,812.05	200,895.00
b. Accounts Payable							
c. Accounts Receivable		216,897.01	2,582,629.09	13,728.00	162,561.50		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	2,582,629.09	0.00	0.00	126,812.05	200,895.00
15. If Carryover is allowed, enter line 14 amount here			2,582,629.09			126,812.05	200,895.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,957.91	293,346.85	5,126,271.38	13,728.00	265,275.00	122,324.89	0.00

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

STATE PROGRAM NAME	TUPE-G6-12	TUPE-Prop 56 Local	Environmental Ed	Foster Youth	Dept of Corr & Rehab	Child Develop-AB212 CRET	Child Develop-CTKS Incentive
RESOURCE CODE	6690	6695	7135	7366	7810	Fund 12-5035	Fund 12-6126
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	various	Various	Duo 755	various	Duo411/420	Duo 767	Duo 760
AWARD							
1. Prior Year Carryover	380,239.54	141,629.90	0.00	98,899.61	0.00	0.00	125,148.39
2. a. Current Year Award	299,496.12	326,097.53	72,000.00	634,501.00	5,746,331.57	305,045.00	
b. Other Adjustments					0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	299,496.12	326,097.53	72,000.00	634,501.00	5,746,331.57	305,045.00	0.00
3. Required Matching Funds/Other					10,544.39		
4. Total Available Award (sum lines 1, 2c, & 3)	679,735.66	467,727.43	72,000.00	733,400.61	5,756,875.96	305,045.00	125,148.39
REVENUES							
5. Unearned Revenue Deferred from Prior Year	380,239.54	141,629.90	0.00	0.00	0.00	0.00	125,148.39
6. Cash Received in Current Year	24,000.00	201,981.00	0.00	444,880.26	4,832,974.60	150,328.00	
7. Contributed Matching Funds					10,544.39		
8. Total Available (sum lines 5, 6, & 7)	404,239.54	343,610.90	0.00	444,880.26	4,843,518.99	150,328.00	125,148.39
EXPENDITURES							
9. Donor-Authorized Expenditures	549,157.78	467,727.43	15,964.77	496,684.83	5,757,086.58	305,045.00	125,148.39
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	549,157.78	467,727.43	15,964.77	496,684.83	5,757,086.58	305,045.00	125,148.39
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)	(144,918.24)	(124,116.53)	(15,964.77)	(51,804.57)	(913,567.59)	(154,717.00)	0.00
a. Unearned Revenue	130,577.88		20,035.23				
b. Accounts Payable							
c. Accounts Receivable	275,496.12	124,116.53	36,000.00	51,804.57	913,567.59	154,717.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	130,577.88	0.00	56,035.23	236,715.78	(210.62)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	130,577.88		56,035.23	227,792.16			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	549,157.78	467,727.43	15,964.77	496,684.83	5,746,542.19	305,045.00	125,148.39

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

STATE PROGRAM NAME	Child Devlp-QRIS								TOTAL
RESOURCE CODE	Fund 12-6127								
REVENUE OBJECT	8590								
LOCAL DESCRIPTION (if any)	Duo 7617771772								
AWARD									
1. Prior Year Carryover	609,360.79								6,873,451.04
2. a. Current Year Award	1,132,755.84								11,750,294.42
b. Other Adjustments	0.00								0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,132,755.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,750,294.42
3. Required Matching Funds/Other									(2,180.64)
4. Total Available Award (sum lines 1, 2c, & 3)	1,742,116.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,621,564.82
REVENUES									
5. Unearned Revenue Deferred from Prior Year	609,360.79								6,645,786.10
6. Cash Received in Current Year	1,132,755.84								7,173,936.79
7. Contributed Matching Funds									(2,180.64)
8. Total Available (sum lines 5, 6, & 7)	1,742,116.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,817,542.25
EXPENDITURES									
9. Donor-Authorized Expenditures	1,396,953.42								14,942,947.20
10. Non Donor-Authorized Expenditures									0.00
11. Total Expenditures (lines 9 & 10)	1,396,953.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,942,947.20
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)	345,163.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,125,404.95)
a. Unearned Revenue	345,163.21								3,406,112.46
b. Accounts Payable									0.00
c. Accounts Receivable									4,531,517.41
14. Unused Grant Award Calculation (line 4 minus line 9)	345,163.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,678,617.62
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)	345,163.21								3,669,904.62
	1,396,953.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,945,127.84

	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	24,000.16		24,000.16		12,519.16	11,481.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,159,104.63		2,159,104.63		234,785.46	1,924,319.17	
Net Pension Liability	59,410,081.00		59,410,081.00			59,410,081.00	
Total/Net OPEB Liability	20,359,383.00		20,359,383.00	3,523,264.00	2,378,135.00	21,504,512.00	
Compensated Absences Payable	943,034.00		943,034.00		54,754.00	888,280.00	
Governmental activities long-term liabilities	82,895,602.79	0.00	82,895,602.79	3,523,264.00	2,680,193.62	83,738,673.17	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	80,220,705.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,163,610.20
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	613,338.18
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	372,601.40
4. Other Transfers Out	All	9200	7200-7299	74,655.00
5. Interfund Transfers Out	All	9300	7600-7629	2,599,657.71
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	452,476.00
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)				4,112,728.29
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				72,944,366.80

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		249.12
B. Expenditures per ADA (Line I.E divided by Line II.A)		292,808.15
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.)	71,448,005.15	263,801.53
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)	71,448,005.15	263,801.53
B. Required effort (Line A.2 times 90%)	64,303,204.64	237,421.38
C. Current year expenditures (Line I.E and Line II.B)	72,944,366.80	292,808.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		442,823.33	442,823.33
2. State Lottery Revenue	8560	141,373.55		59,800.76	201,174.31
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	(108,964.21)	108,964.21		0.00
6. Total Available (Sum Lines A1 through A5)		32,409.34	108,964.21	502,624.09	643,997.64
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		35,012.77	35,012.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	108,964.21		108,964.21
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			16,281.10	16,281.10
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	108,964.21	51,293.87	160,258.08
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	32,409.34	0.00	451,330.22	483,739.56
D. COMMENTS:					
Expenses are for products purchased for internet-based software that support 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.

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) 5,210,420.95
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) 48,260,321.59

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) 10.80%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,607,887.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,847,069.21
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,930.00
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)	366,142.61
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)	6,658.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,879,688.17
9. Carry-Forward Adjustment (Part IV, Line F)	(149,154.12)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,730,534.05

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,761,424.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,317,412.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,348,102.86
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)	467,594.19
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,757,960.64
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)	3,004,966.42
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)	1,067,233.19
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)	3,024,066.70
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)	91,192.64
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,324,030.78
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,934,463.78
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)	67,098,448.09

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)

10.25%

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

8.5 10.03%

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>6,879,688.17</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 (10.92%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.92%) times Part III, Line B18); zero if positive	<u>(447,462.36)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(447,462.36)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>9.59%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-223,731.18) is applied to the current year calculation and the remainder (\$-223,731.18) is deferred to one or more future years:	<u>9.92%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-149,154.12) is applied to the current year calculation and the remainder (\$-298,308.24) is deferred to one or more future years:	<u>10.03%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(149,154.12)</u>

Approved indirect cost rate: 10.92%
 Highest rate used in any program: 10.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3025	402,200.71	31,572.76	7.85%
01	3045	2,936.11	234.89	8.00%
01	3385	161,738.00	17,306.00	10.70%
01	3410	163,320.13	8,307.55	5.09%
01	4035	27,308.45	2,222.55	8.14%
01	4204	157,689.89	3,153.79	2.00%
01	5610	679,376.23	31,722.93	4.67%
01	5630	172,439.90	15,088.48	8.75%
01	6015	966,031.24	43,472.20	4.50%
01	6230	226,971.47	24,785.00	10.92%
01	6500	20,152,403.24	2,135,871.00	10.60%
01	6510	1,305,881.21	139,729.00	10.70%
01	6512	11,952.00	1,279.00	10.70%
01	6515	7,158.66	766.00	10.70%
01	6520	248,278.23	25,229.65	10.16%
01	6680	110,501.26	11,823.63	10.70%
01	6690	496,080.02	53,077.76	10.70%
01	6695	445,454.70	22,272.73	5.00%
01	7135	14,714.07	1,250.70	8.50%
01	7311	1,300.00	139.00	10.69%
01	7338	73,183.88	1,816.12	2.48%
01	7366	466,922.27	24,762.56	5.30%
01	7810	5,208,356.12	556,686.28	10.69%
01	9010	3,114,118.79	66,877.49	2.15%
09	3010	874,799.24	94,761.44	10.83%
09	4035	2,771.69	245.76	8.87%
11	6391	1,242,215.73	28,044.18	2.26%
12	5035	1,140,311.30	85,964.87	7.54%
12	5055	55,332.41	4,426.59	8.00%
12	6126	115,878.14	9,270.25	8.00%
12	6127	1,305,563.91	91,389.51	7.00%
12	9010	317,378.02	33,959.45	10.70%

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	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 9000 and 9000 (will be allocated based on factors input)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	- 490,627.40	0.00	0.00	0.00	1,497,234.96	0.00	0.00
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	9.00				18.57		
3550 Community Day Schools							
3600 Juvenile Courts	12.00						
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult	37.00						
4610 Adult Independent Study Centers	8.00						
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	59.10				49.12		
6000 ROC/P	4.80				1.00		
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	129.90	0.00	0.00	0.00	68.69	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	0.00	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3500	County Community Schools	2,763,344.54	438,762.69	3,202,107.23	533,051.28	3,735,158.51	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	4,638,128.50	45,323.55	4,683,452.05	779,649.13	5,463,101.18	
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	5,780,180.29	139,747.60	5,919,927.89	985,483.91	6,905,411.80	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	1,864,736.10	30,215.70	1,894,951.80	315,450.55	2,210,402.35	
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	1,690,140.86	0.00	1,690,140.86	281,355.90	1,971,496.76	
5000-5999	Special Education	27,583,522.51	1,293,886.42	28,877,408.93	4,807,190.61	33,684,599.54	
6000	Regional Occupational Ctr/Prg (ROCP)	8,969,127.13	39,926.41	9,009,053.54	1,499,727.27	10,508,780.81	
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	8,960.00	0.00	8,960.00	1,491.56	10,451.56	
8600	County Services to Districts	9,252,637.75	0.00	9,252,637.75	1,540,276.46	10,792,914.21	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	708,906.92	708,906.92	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(253,054.85)	(253,054.85)	
∞	Total County School Service and Charter Schools Funds Expenditures	62,550,777.68	1,987,862.37	64,538,640.05	11,199,528.74	80,220,705.31	

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)	4,756,641.68
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	51,930.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,651,627.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,992,384.10
5	Total Central Administration Costs in County School Service and Charter Schools Funds	11,452,583.58
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)	62,550,777.68
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,987,862.37
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	64,538,640.05
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,324,030.78
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,934,463.78
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	4,258,494.56
D. Total Direct Charged and Allocated Costs (B3 + C5)		68,797,134.61
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		16.65%

Unaudited Actuals
2018-19
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
		(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	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
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	1,690,357.14	42,951.93	13,189.47	453,494.36	265,889.08	4,991.43	0.00			231,885.56	60,585.57	2,763,344.54
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	2,692,538.51	399,645.90	429,969.44	516,786.38	571,661.31	0.00	0.00			27,526.96	0.00	4,638,128.50
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	3,712,715.91	805,332.49	676,476.59	548,295.13	0.00	0.00	0.00			1,164.30	36,195.87	5,780,180.29
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	1,144,449.78	53,628.82	236,267.54	351,990.65	76,901.95	0.00	0.00			1,497.36	0.00	1,864,736.10
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	194,407.84	87,656.97	0.00	0.00	1,408,076.05	0.00	0.00			0.00	0.00	1,690,140.86
5000-5999	Special Education	16,639,835.41	418,470.78	24,039.62	1,606,475.30	3,649,836.31	3,595,711.75	0.00			1,649,153.34	0.00	27,583,522.51
6000	ROC/P	7,009,707.01	1,925,517.34	0.00	0.00	32,832.78	0.00	0.00			0.00	1,070.00	8,969,127.13
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
7150	Nonagency - Other	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
8500	Child Care and Development Services	0.00	8,960.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	8,960.00
8600	County Services to Districts		4,227,636.43	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,227,636.43
Total Direct Charged Costs		33,084,011.60	7,969,800.66	1,379,942.66	3,477,041.82	6,065,197.48	3,600,703.18	0.00	0.00	5,025,001.32	1,911,227.32	97,851.44	62,550,777.68

* 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	33,992.66	404,770.03	0.00	438,762.69
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	45,323.55	0.00	0.00	45,323.55
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	139,747.60	0.00	0.00	139,747.60
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	30,215.70	0.00	0.00	30,215.70
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)	223,218.47	1,070,667.95	0.00	1,293,886.42
6000	ROC/P	18,129.42	21,796.99	0.00	39,926.41
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		490,627.40	1,497,234.97	0.00	1,987,862.37

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)	61,005.10				61,005.10
Enterprise (Objects 1000-5999, 6400, and 6500)		467,594.19			467,594.19
Facilities Acquisition & Construction (Objects 1000-6500)			454,547.12		454,547.12
Other Outgo (Objects 1000-7999)				3,499,390.11	3,499,390.11
Total Other Costs	61,005.10	467,594.19	454,547.12	3,499,390.11	4,482,536.52

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	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	(539,636.19)				
Other Sources/Uses Detail					0.00	2,599,657.71		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	286,581.34	0.00				
Other Sources/Uses Detail					1,335,216.09	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	28,044.18	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	225,010.67	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					1,264,441.82	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
82 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
83 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
86 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
87 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	539,636.19	(539,636.19)	2,599,657.71	2,599,657.71	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	695,271.17	0.00	0.00	680,768.88	190,431.92	6,163,818.30	933,875.16		8,664,165.43
2000-2999	Classified Salaries	949,884.71	0.00	0.00	253,075.81	148,314.93	4,173,341.00	121,992.66		5,646,609.11
3000-3999	Employee Benefits	939,676.27	0.00	0.00	558,753.02	237,205.47	5,742,547.14	598,562.58		8,076,744.48
4000-4999	Books and Supplies	200,640.06	0.00	0.00	3,409.55	0.00	189,628.75	3,308.70		396,987.06
5000-5999	Services and Other Operating Expenditures	4,528,875.37	0.00	0.00	66,443.61	0.00	259,209.11	32,006.45		4,885,534.54
6000-6999	Capital Outlay	155,220.59	0.00	0.00	0.00	0.00	0.00	0.00		155,220.59
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	7,469,568.17	0.00	0.00	1,562,450.87	575,952.32	16,528,544.30	1,689,745.55	0.00	27,825,261.21
7310	Transfers of Indirect Costs	2,138,669.00	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65		2,345,635.18
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	1,293,886.43	0.00	0.00	0.00	0.00	0.00	0.00		1,293,886.43
	Total Indirect Costs and PCR Allocations	3,432,555.43	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65	0.00	3,639,521.61
	TOTAL COSTS	10,902,123.60	0.00	0.00	1,720,251.87	575,952.32	16,571,714.83	1,695,740.20	0.00	31,465,782.82
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	34,189.40	0.00		34,189.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	15,702.96	0.00		15,702.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,161.91	0.00		11,161.91
4000-4999	Books and Supplies	54,568.50	0.00	0.00	0.00	0.00	12,030.45	0.00		66,598.95
5000-5999	Services and Other Operating Expenditures	16,205.00	0.00	0.00	0.00	0.00	6,040.16	0.00		22,245.16
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	70,773.50	0.00	0.00	0.00	0.00	79,124.88	0.00	0.00	149,898.38
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	70,773.50	0.00	0.00	0.00	0.00	79,124.88	0.00	0.00	149,898.38
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									0.00
										149,898.38

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	655,271.17	0.00	0.00	680,768.88	190,431.92	6,129,628.90	933,875.16		8,629,976.03
2000-2999	Classified Salaries	949,884.71	0.00	0.00	253,075.81	148,314.93	4,157,638.04	121,992.86		5,630,906.15
3000-3999	Employee Benefits	939,676.27	0.00	0.00	558,753.02	237,205.47	5,731,385.23	598,562.58		8,065,582.57
4000-4999	Books and Supplies	146,071.56	0.00	0.00	3,409.55	0.00	177,598.30	3,308.70		330,388.11
5000-5999	Services and Other Operating Expenditures	4,512,670.37	0.00	0.00	66,443.61	0.00	253,168.95	32,006.45		4,864,289.38
6000-6999	Capital Outlay	155,220.59	0.00	0.00	0.00	0.00	0.00	0.00		155,220.59
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										
7310	Transfers of Indirect Costs	7,398,794.67	0.00	0.00	1,562,450.87	575,952.32	16,449,419.42	1,689,745.55	0.00	27,676,362.83
7350	Transfers of Indirect Costs - Interfund	2,138,669.00	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65		2,345,635.18
PCRA	Program Cost Report Allocations	1,293,886.43	0.00	0.00	0.00	0.00	0.00	0.00		1,293,886.43
Total Indirect Costs and PCR Allocations										
		3,432,555.43	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65	0.00	3,639,521.61
TOTAL BEFORE OBJECT 8980		10,831,350.10	0.00	0.00	1,720,251.87	575,952.32	16,492,589.95	1,695,740.20	0.00	31,315,884.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	34,375.76	0.00	0.00	0.00	0.00	86,270.67	21,039.34		143,685.77
2000-2999	Classified Salaries	123,381.15	0.00	0.00	0.00	0.00	113,546.13	0.00		236,927.28
3000-3999	Employee Benefits	81,842.79	0.00	0.00	0.00	0.00	96,538.48	10,136.38		188,517.65
4000-4999	Books and Supplies	29,564.63	0.00	0.00	0.00	0.00	66,643.15	0.00		96,207.78
5000-5999	Services and Other Operating Expenditures	3,977,520.81	0.00	0.00	0.00	0.00	9,849.18	0.00		3,987,369.99
6000-6999	Capital Outlay	155,220.59	0.00	0.00	0.00	0.00	0.00	0.00		155,220.59
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										
		4,401,905.73	0.00	0.00	0.00	0.00	374,847.61	31,175.72	0.00	4,807,929.06
7310	Transfers of Indirect Costs	2,798.00	0.00	0.00	0.00	0.00	22,656.53	0.00		25,454.53
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										
		2,798.00	0.00	0.00	0.00	0.00	22,656.53	0.00	0.00	25,454.53
TOTAL BEFORE OBJECT 8980		4,404,703.73	0.00	0.00	0.00	0.00	397,504.14	31,175.72	0.00	4,833,383.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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										
										3,192,750.55
										8,026,134.14

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	33,326,655.64	8,464,117.43
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	33,326,655.64	8,464,117.43
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>437.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	437.00	

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 2018-19 Expenditures by LEA (LE-CY) and the 2017-18 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 2018-19 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 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>
<u>2 - Decrease in enrollment of children with disabilities</u>	<u>1,601,509.77</u>	<u>0.00</u>
<u>4 - termination of one time expenditures, SERP, Legal costs, constructions</u>	<u></u>	<u>790,124.20</u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u>Total exempt reductions</u>	<u>1,601,509.77</u>	<u>790,124.20</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 Award - Resource 3310)	0.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	0.00	
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)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (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).	0.00 (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

	Column A	Column B	Column C
	Actual Expenditures (LE-CY 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	31,465,782.82		
b. Less: Expenditures paid from federal sources	149,898.38		
c. Expenditures paid from state and local sources	31,315,884.44	33,326,655.64	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		33,326,655.64	
Less: Exempt reduction(s) for SECTION 1		1,601,509.77	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	31,315,884.44	31,725,145.87	(409,261.43)

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

	Actual FY 2018-19	Comparison Year 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	31,465,782.82		
b. Less: Expenditures paid from federal sources	149,898.38		
c. Expenditures paid from state and local sources	31,315,884.44	33,326,655.64	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		33,326,655.64	
Less: Exempt reduction(s) from SECTION 1		1,601,509.77	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	31,315,884.44	31,725,145.87	
d. Special education unduplicated pupil count	416	437	
e. Per capita state and local expenditures (A2c/A2d)	75,278.57	72,597.59	2,680.98

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 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	8,026,134.14	8,464,117.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,464,117.43	
Less: Exempt reduction(s) from SECTION 1		790,124.20	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,026,134.14	7,673,993.23	352,140.91

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	8,026,134.14	8,464,117.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		8,464,117.43	
Less: Exempt reduction(s) from SECTION 1		790,124.20	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,026,134.14	7,673,993.23	
b. Special education unduplicated pupil count	416	437	
c. Per capita local expenditures (B2a/B2b)	19,293.59	17,560.63	1,732.96

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

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Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Budget vs. Actual Comparison Year
2019-20 Budget by LEA (LB-B)

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	750,853.00	0.00	0.00	719,812.00	170,528.00	5,870,733.00	827,875.00		8,339,801.00
2000-2999	Classified Salaries	1,035,101.00	0.00	0.00	259,807.00	141,037.00	4,259,752.00	76,411.00		5,772,108.00
3000-3999	Employee Benefits	1,052,395.00	0.00	0.00	612,423.00	220,008.00	5,739,625.00	526,377.00		8,150,828.00
4000-4999	Books and Supplies	207,862.00	0.00	0.00	9,161.00	0.00	233,821.00	4,683.00		455,527.00
5000-5999	Services and Other Operating Expenditures	3,897,601.00	0.00	0.00	88,052.00	0.00	155,360.00	20,921.00		4,161,934.00
6000-6999	Capital Outlay	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00		200,000.00
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	7,143,812.00	0.00	0.00	1,689,255.00	531,573.00	16,259,291.00	1,456,267.00	0.00	27,080,198.00
7310	Transfers of Indirect Costs	2,116,725.00	0.00	0.00	170,122.00	0.00	43,143.00	5,995.00		2,335,985.00
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	2,116,725.00	0.00	0.00	170,122.00	0.00	43,143.00	5,995.00	0.00	2,335,985.00
	TOTAL COSTS	9,260,537.00	0.00	0.00	1,859,377.00	531,573.00	16,302,434.00	1,462,262.00	0.00	29,416,183.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	750,853.00	0.00	0.00	719,812.00	170,528.00	5,838,133.00	827,875.00		8,307,201.00
2000-2999	Classified Salaries	1,035,101.00	0.00	0.00	259,807.00	141,037.00	4,234,752.00	76,411.00		5,747,108.00
3000-3999	Employee Benefits	1,052,395.00	0.00	0.00	612,423.00	220,008.00	5,723,398.00	526,377.00		8,134,601.00
4000-4999	Books and Supplies	130,092.00	0.00	0.00	9,161.00	0.00	233,821.00	4,683.00		377,727.00
5000-5999	Services and Other Operating Expenditures	3,885,001.00	0.00	0.00	88,052.00	0.00	155,360.00	20,921.00		4,149,334.00
6000-6999	Capital Outlay	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00		200,000.00
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	7,053,412.00	0.00	0.00	1,689,255.00	531,573.00	16,185,464.00	1,456,267.00	0.00	26,915,971.00
7310	Transfers of Indirect Costs	2,116,725.00	0.00	0.00	170,122.00	0.00	43,143.00	5,995.00		2,335,985.00
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	2,116,725.00	0.00	0.00	170,122.00	0.00	43,143.00	5,995.00	0.00	2,335,985.00
	TOTAL BEFORE OBJECT 8980	9,170,137.00	0.00	0.00	1,859,377.00	531,573.00	16,228,607.00	1,462,262.00	0.00	29,251,956.00
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									29,251,956.00

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Budget vs. Actual Comparison Year
2019-20 Budget by LEA (LB-E)

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	34,719.00	0.00	0.00	0.00	0.00	77,923.00	0.00		112,642.00
2000-2899	Classified Salaries	127,988.00	0.00	0.00	0.00	0.00	123,212.00	0.00		251,180.00
3000-3999	Employee Benefits	87,356.00	0.00	0.00	0.00	0.00	101,940.00	0.00		189,296.00
4000-4999	Books and Supplies	6,388.00	0.00	0.00	0.00	0.00	49,255.00	0.00		55,643.00
5000-5999	Services and Other Operating Expenditures	3,452,430.00	0.00	0.00	0.00	0.00	3,103.00	0.00		3,455,533.00
6000-6999	Capital Outlay	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00		200,000.00
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	3,908,861.00	0.00	0.00	0.00	0.00	355,433.00	0.00	0.00	4,264,294.00
7310	Transfers of Indirect Costs	2,965.00	0.00	0.00	0.00	0.00	22,098.00	0.00		25,063.00
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	2,965.00	0.00	0.00	0.00	0.00	22,098.00	0.00	0.00	25,063.00
	TOTAL BEFORE OBJECT 8980	3,911,826.00	0.00	0.00	0.00	0.00	377,531.00	0.00	0.00	4,289,357.00
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									3,607,425.00
										7,896,782.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Budget vs. Actual Comparison Year
2018-19 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	695,271.17	0.00	0.00	680,769.88	190,431.92	6,163,818.30	933,875.16		8,664,165.43
2000-2999	Classified Salaries	949,894.71	0.00	0.00	253,075.81	148,314.93	4,173,341.00	121,992.66		5,646,609.11
3000-3999	Employee Benefits	939,676.27	0.00	0.00	558,755.02	237,205.47	5,742,547.14	588,562.58		8,076,744.48
4000-4999	Books and Supplies	200,640.06	0.00	0.00	3,409.55	0.00	189,628.75	3,308.70		396,987.06
5000-5999	Services and Other Operating Expenditures	4,528,875.37	0.00	0.00	66,443.61	0.00	259,209.11	32,008.45		4,886,534.54
6000-6999	Capital Outlay	155,220.59	0.00	0.00	0.00	0.00	0.00	0.00		155,220.59
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	7,469,588.17	0.00	0.00	1,562,450.87	575,952.32	16,528,544.30	1,689,745.55	0.00	27,826,261.21
7310	Transfers of Indirect Costs	2,138,659.00	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65		2,345,635.18
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,138,659.00	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65	0.00	2,345,635.18
	TOTAL COSTS	9,608,237.17	0.00	0.00	1,720,251.87	575,952.32	16,571,714.83	1,695,740.20	0.00	30,171,896.39
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	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	54,588.50	0.00	0.00	0.00	0.00	12,030.45	0.00		66,598.95
5000-5999	Services and Other Operating Expenditures	16,205.00	0.00	0.00	0.00	0.00	6,040.16	0.00		22,245.16
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	70,773.50	0.00	0.00	0.00	0.00	79,124.88	0.00	0.00	149,898.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	70,773.50	0.00	0.00	0.00	0.00	79,124.88	0.00	0.00	149,898.38
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									149,898.38

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Budget vs. Actual Comparison Year
2018-19 Expenditures by LEA (LE-B)

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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	695,271.17	0.00	0.00	680,768.68	190,431.92	6,129,628.90	933,875.16		8,629,976.03
2000-2999	Classified Salaries	949,884.71	0.00	0.00	253,075.81	148,314.93	4,157,638.04	121,992.66		5,630,906.15
3000-3999	Employee Benefits	939,676.27	0.00	0.00	559,753.02	237,205.47	5,731,385.23	598,562.58		8,065,562.57
4000-4999	Books and Supplies	146,071.56	0.00	0.00	3,409.55		177,598.30	3,308.70		330,388.11
5000-5999	Services and Other Operating Expenditures	4,512,670.37	0.00	0.00	66,443.61	0.00	253,168.95	32,006.45		4,864,289.38
6000-6999	Capital Outlay	155,220.59	0.00	0.00	0.00	0.00	0.00	0.00		155,220.59
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	7,398,794.67	0.00	0.00	1,562,450.87	575,952.32	16,449,419.42	1,689,745.55	0.00	27,676,362.83
7310	Transfers of Indirect Costs	2,138,659.00	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65		2,345,635.18
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)	1,293,896.43								1,293,896.43
	Total Indirect Costs	2,138,659.00	0.00	0.00	157,801.00	0.00	43,170.53	5,994.65	0.00	2,345,635.18
	TOTAL BEFORE OBJECT 8980	9,537,453.67	0.00	0.00	1,720,251.87	575,952.32	16,492,589.95	1,695,740.20	0.00	30,021,998.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	34,375.76	0.00	0.00	0.00	0.00	88,270.67	21,039.34		143,685.77
2000-2999	Classified Salaries	123,381.15	0.00	0.00	0.00	0.00	113,546.13	0.00		236,927.28
3000-3999	Employee Benefits	81,842.79	0.00	0.00	0.00	0.00	96,538.48	10,136.38		188,517.65
4000-4999	Books and Supplies	29,554.63	0.00	0.00	0.00	0.00	66,643.15	0.00		96,207.78
5000-5999	Services and Other Operating Expenditures	3,977,520.81	0.00	0.00	0.00	0.00	9,849.18	0.00		3,987,369.99
6000-6999	Capital Outlay	155,220.59	0.00	0.00	0.00	0.00	0.00	0.00		155,220.59
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	4,401,905.73	0.00	0.00	0.00	0.00	374,847.61	31,175.72	0.00	4,807,929.06
7310	Transfers of Indirect Costs	2,798.00	0.00	0.00	0.00	0.00	22,656.53	0.00		25,454.53
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	2,798.00	0.00	0.00	0.00	0.00	22,656.53	0.00	0.00	25,454.53
	TOTAL BEFORE OBJECT 8980	4,404,703.73	0.00	0.00	0.00	0.00	397,504.14	31,175.72	0.00	4,833,383.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6000-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										3,192,750.55
										8,026,134.14

* 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 2019-20 Budget by LEA (LB-B) and the 2018-19 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>2 - decrease in the enrollment</u>	<u>1,505,571.37</u>	
<u>4 - one time purchase, facility project</u>	<u>276,370.12</u>	<u>142,271.00</u>
Total exempt reductions	<u>1,781,941.49</u>	<u>142,271.00</u>

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00	
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)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (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).	0.00 (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:		

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SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	29,416,183.00		
b. Less: Expenditures paid from federal sources	164,227.00		
c. Expenditures paid from state and local sources	29,251,956.00	31,315,884.44	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,315,884.44	
Less: Exempt reduction(s) from SECTION 1		1,781,941.49	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,251,956.00	29,533,942.95	(281,986.95)

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

	Budgeted Amounts FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	29,416,183.00		
b. Less: Expenditures paid from federal sources	164,227.00		
c. Expenditures paid from state and local sources	29,251,956.00	31,315,884.44	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,315,884.44	
Less: Exempt reduction(s) from SECTION 1		1,781,941.49	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,251,956.00	29,533,942.95	
d. Special education unduplicated pupil count	396	416	
e. Per capita state and local expenditures (A2c/A2d)	73,868.58	70,995.06	2,873.52

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.

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B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,896,782.00	8,026,134.14	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,026,134.14	
Less: Exempt reduction(s) from SECTION 1		142,271.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,896,782.00	7,883,863.14	12,918.86

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

	Budget FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	7,896,782.00	8,026,134.14	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,026,134.14	
Less: Exempt reduction(s) from SECTION 1		142,271.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,896,782.00	7,883,863.14	
b. Special education unduplicated pupil count	396	416	
c. Per capita local expenditures (B2a/B2b)	19,941.37	18,951.59	989.78

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

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