



# **HILLSBOROUGH CITY SCHOOL DISTRICT**

**2017-2018**

## **Unaudited Actuals**

### **Board of Trustees**

**Lynne Esselstein, President**

**Don Geddis, Vice President**

**Margi Power, Member**

**Greg Dannis, Clerk**

**Gilbert Wai, Member**

### **Administration**

**Louann Carlomagno  
Superintendent**

**Joyce Shen  
Chief Business Official**

### **Schools**

**North Hillsborough School  
545 Eucalyptus Avenue  
Heidi Felt, Principal**

**South Hillsborough School  
303 El Cerrito Avenue  
Lina Butte, Principal**

**West Hillsborough School  
376 Barbara Way  
Heather Burns, Principal**

**Crocker Middle School  
2600 Ralston Avenue  
Jamie Adams, Principal**

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 12, 2018

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	66.89%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$1,502,374.96
	Adjusted Appropriations Limit	\$21,357,654.16
	Appropriations Subject to Limit	\$21,357,654.16
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.44%

**HILLSBOROUGH CITY SCHOOL DISTRICT**  
**General Fund 2018-19 Budget Multi-Year Projections with 17-18 Unaudited Actuals**

	<b>17-18 Unaudited Actuals</b>			<b>18-19 Budget</b>			<b>19-20 Projected Budget</b>			<b>20-21 Projected Budget</b>		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Income</b>												
LCFF/Property Taxes	19,607,196.60	662,847.96	20,270,044.56	20,512,515.32	685,590.11	21,198,105.43	21,416,029.87	685,590.11	22,101,619.98	22,212,929.95	685,590.11	22,898,520.06
Federal Revenue		269,788.08	269,788.08		263,816.65	263,816.65		263,816.65	263,816.65		263,816.65	263,816.65
State Revenue	486,043.01	1,386,255.65	1,872,298.66	719,629.00	1,281,590.50	2,001,219.50	253,853.00	1,280,965.50	1,534,818.50	253,853.00	1,280,965.50	1,534,818.50
Local Revenue	4,147,629.69	2,374,050.60	6,521,680.29	4,077,885.33	2,380,229.00	6,458,114.33	3,857,310.67	2,380,229.00	6,237,539.67	3,657,310.67	2,380,229.00	6,037,539.67
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>24,240,869.30</b>	<b>4,692,942.29</b>	<b>28,933,811.59</b>	<b>25,310,029.65</b>	<b>4,611,226.26</b>	<b>29,921,255.91</b>	<b>25,527,193.54</b>	<b>4,610,601.26</b>	<b>30,137,794.80</b>	<b>26,124,093.62</b>	<b>4,610,601.26</b>	<b>30,734,694.88</b>
<b>Expenses</b>												
Certificated	10,375,789.90	3,799,154.65	14,174,944.55	10,694,245.00	3,846,753.49	14,540,998.49	10,839,643.00	3,895,760.49	14,735,403.49	10,980,746.00	3,903,248.49	14,883,994.49
Classified	1,889,417.27	1,485,616.41	3,375,033.68	1,884,086.00	1,553,458.04	3,437,544.04	1,908,086.00	1,582,675.04	3,490,761.04	1,927,053.00	1,599,531.04	3,526,584.04
Benefits	3,263,967.42	2,642,916.16	5,906,883.58	3,667,668.06	2,839,587.67	6,507,255.73	4,004,283.06	2,878,257.67	6,882,540.73	4,202,185.06	2,958,205.67	7,160,390.73
Books & Supplies	889,206.84	151,872.23	1,041,079.07	1,117,272.54	164,671.84	1,281,944.38	877,182.20	153,858.50	1,031,040.70	1,027,182.20	155,358.50	1,182,540.70
Services	1,850,222.13	1,355,359.93	3,205,582.06	1,855,152.04	1,775,048.77	3,630,200.81	1,850,466.04	1,623,393.58	3,473,859.62	1,850,466.04	1,625,850.58	3,476,316.62
Capital Outlay	59,189.58	112,530.73	171,720.31		40,000.00	40,000.00		382,000.00	382,000.00		342,000.00	342,000.00
Other Outgo	69,834.66	87,625.16	157,459.82	61,413.00	98,370.00	159,783.00	61,413.00	98,370.00	159,783.00	61,413.00	98,370.00	159,783.00
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>18,397,627.80</b>	<b>9,635,075.27</b>	<b>28,032,703.07</b>	<b>19,279,836.64</b>	<b>10,317,889.81</b>	<b>29,597,726.45</b>	<b>19,541,073.30</b>	<b>10,614,315.28</b>	<b>30,155,388.58</b>	<b>20,049,045.30</b>	<b>10,682,564.28</b>	<b>30,731,609.58</b>
<b>Income less Expenses</b>	<b>5,843,241.50</b>	<b>(4,942,132.98)</b>	<b>901,108.52</b>	<b>6,030,193.01</b>	<b>(5,706,663.55)</b>	<b>323,529.46</b>	<b>5,986,120.24</b>	<b>(6,003,714.02)</b>	<b>(17,593.78)</b>	<b>6,075,048.32</b>	<b>(6,071,963.02)</b>	<b>3,085.30</b>
<b>Interfund Transfers</b>												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(4,818,683.05)	4,818,683.05	-	(5,540,666.02)	5,540,666.02	-	(6,003,714.02)	6,003,714.02	-	(6,071,963.02)	6,071,963.02	-
<b>Total Transfers</b>	<b>(4,773,683.05)</b>	<b>4,818,683.05</b>	<b>45,000.00</b>	<b>(5,495,666.02)</b>	<b>5,540,666.02</b>	<b>45,000.00</b>	<b>(5,958,714.02)</b>	<b>6,003,714.02</b>	<b>45,000.00</b>	<b>(6,026,963.02)</b>	<b>6,071,963.02</b>	<b>45,000.00</b>
<b>End Bal GAIN/(LOSS)</b>	<b>1,069,558.45</b>	<b>(123,449.93)</b>	<b>946,108.52</b>	<b>534,526.99</b>	<b>(165,997.53)</b>	<b>368,529.46</b>	<b>27,406.22</b>	<b>-</b>	<b>27,406.22</b>	<b>48,085.30</b>	<b>-</b>	<b>48,085.30</b>
<b>Fund Balance</b>												
Beginning Balance	4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	5,690,571.60	(3,449.93)	5,687,121.67	5,717,977.82	(3,449.93)	5,714,527.89
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	80,893.24		80,893.24	80,893.24		80,893.24	80,893.24		80,893.24	80,893.24		80,893.24
Restricted Balances		162,547.60	162,547.60		(3,449.93)	(3,449.93)		(3,449.93)	(3,449.93)		(3,449.93)	(3,449.93)
Sick Banks/Vacation Accruals	224,196.31		224,196.31	224,196.31		224,196.31	224,196.31		224,196.31	224,196.31		224,196.31
6% Reserve for Economic Uncertainty	1,684,062.18		1,684,062.18	1,777,963.59		1,777,963.59	1,811,423.31		1,811,423.31	1,845,996.57		1,845,996.57
Unappropriated Ending Balance	3,161,892.88		3,161,892.88	3,602,518.46		3,602,518.46	3,596,464.96		3,596,464.96	3,609,977.00		3,609,977.00
<b>Ending Balance</b>	<b>5,156,044.61</b>	<b>162,547.60</b>	<b>5,318,592.21</b>	<b>5,690,571.60</b>	<b>(3,449.93)</b>	<b>5,687,121.67</b>	<b>5,717,977.82</b>	<b>(3,449.93)</b>	<b>5,714,527.89</b>	<b>5,766,063.12</b>	<b>(3,449.93)</b>	<b>5,762,613.19</b>

**Hillsborough City School District**  
**2017-18 Unaudited Actuals All Funds at a Glance**

Description	General Fund 01	Cafeteria Special Revenue Fund 13	Special Reserve Fund 17	Special Reserve Fund 20 (OPEB)	Capital Facilities Fund 25	Special Reserve Capital Outlay Fund 40	Total
<b>Beginning Fund Balances</b>	<b>4,372,483.69</b>	<b>14,360.93</b>	<b>545,111.55</b>	<b>1,106,918.45</b>	<b>148,453.76</b>	<b>127,378.31</b>	<b>6,314,706.69</b>
<b><u>Sources of Funds</u></b>							
Revenues	28,933,811.59	3,858.82	7,626.40	15,496.47	88,854.50	102,104.35	29,151,752.13
Transfers In	80,000.00			35,000.00			115,000.00
Other Sources							-
<b>Total Sources of Funds</b>	<b>29,013,811.59</b>	<b>3,858.82</b>	<b>7,626.40</b>	<b>50,496.47</b>	<b>88,854.50</b>	<b>102,104.35</b>	<b>29,266,752.13</b>
<b><u>Uses of Funds</u></b>							
Expenditures	28,032,703.07	4,246.46			6,108.00	40,934.56	28,083,992.09
Transfers Out	35,000.00					80,000.00	115,000.00
Other Uses							-
<b>Total Uses of Funds</b>	<b>28,067,703.07</b>	<b>4,246.46</b>	<b>-</b>	<b>-</b>	<b>6,108.00</b>	<b>120,934.56</b>	<b>28,198,992.09</b>
<b>Net Sources (Uses) of Funds</b>	<b>946,108.52</b>	<b>(387.64)</b>	<b>7,626.40</b>	<b>50,496.47</b>	<b>82,746.50</b>	<b>(18,830.21)</b>	<b>1,067,760.04</b>
<b>Ending Fund Balance</b>	<b>5,318,592.21</b>	<b>13,973.29</b>	<b>552,737.95</b>	<b>1,157,414.92</b>	<b>231,200.26</b>	<b>108,548.10</b>	<b>7,382,466.73</b>
<b><u>Components of Ending Fund Balances:</u></b>							
Revolving Cash	5,000.00						5,000.00
Prepaid Expenses	80,893.24						80,893.24
Restricted Balance	162,547.60						162,547.60
Sick Banks/Vacation Accruals	224,196.31						224,196.31
Other Committed/Assigned		13,973.29	552,737.95	1,157,414.92	231,200.26	108,548.10	2,063,874.52
6% Reserve for Economic Uncertainty	1,684,062.18						1,684,062.18
Unappropriated Ending Balance	3,161,892.88						3,161,892.88
<b>Ending Balance</b>	<b>5,318,592.21</b>	<b>13,973.29</b>	<b>552,737.95</b>	<b>1,157,414.92</b>	<b>231,200.26</b>	<b>108,548.10</b>	<b>7,382,466.73</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	19,607,196.60	662,847.96	20,270,044.56	20,512,515.32	685,590.11	21,198,105.43	4.6%
2) Federal Revenue		8100-8299	0.00	269,788.08	269,788.08	0.00	263,816.65	263,816.65	-2.2%
3) Other State Revenue		8300-8599	486,043.01	1,386,255.65	1,872,298.66	719,629.00	1,281,590.50	2,001,219.50	6.9%
4) Other Local Revenue		8600-8799	4,147,629.69	2,374,050.60	6,521,680.29	4,077,885.33	2,380,229.00	6,458,114.33	-1.0%
5) TOTAL, REVENUES			24,240,869.30	4,692,942.29	28,933,811.59	25,310,029.65	4,611,226.26	29,921,255.91	3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,375,789.90	3,799,154.65	14,174,944.55	10,694,245.00	3,846,753.49	14,540,998.49	2.6%
2) Classified Salaries		2000-2999	1,889,417.27	1,485,616.41	3,375,033.68	1,884,086.00	1,553,458.04	3,437,544.04	1.9%
3) Employee Benefits		3000-3999	3,263,967.42	2,642,916.16	5,906,883.58	3,667,668.06	2,839,587.67	6,507,255.73	10.2%
4) Books and Supplies		4000-4999	889,206.84	151,872.23	1,041,079.07	1,117,272.54	164,671.84	1,281,944.38	23.1%
5) Services and Other Operating Expenditures		5000-5999	1,850,222.13	1,355,359.93	3,205,582.06	1,855,152.04	1,775,048.77	3,630,200.81	13.2%
6) Capital Outlay		6000-6999	59,189.58	112,530.73	171,720.31	0.00	40,000.00	40,000.00	-76.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	69,834.66	87,625.16	157,459.82	61,413.00	98,370.00	159,783.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,397,627.80	9,635,075.27	28,032,703.07	19,279,836.64	10,317,889.81	29,597,726.45	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,843,241.50	(4,942,132.98)	901,108.52	6,030,193.01	(5,706,663.55)	323,529.46	-64.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
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	(4,818,683.05)	4,818,683.05	0.00	(5,540,666.02)	5,540,666.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,773,683.05)	4,818,683.05	45,000.00	(5,495,666.02)	5,540,666.02	45,000.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,069,558.45	(123,449.93)	946,108.52	534,526.99	(165,997.53)	368,529.46	-61.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	21.6%
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)			4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	21.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	21.6%
2) Ending Balance, June 30 (E + F1e)			5,156,044.61	162,547.60	5,318,592.21	5,690,571.60	(3,449.93)	5,687,121.67	6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	80,893.24	0.00	80,893.24	80,893.24	0.00	80,893.24	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	162,547.60	162,547.60	0.00	19,316.76	19,316.76	-88.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	224,196.31	0.00	224,196.31	224,196.31	0.00	224,196.31	0.0%
Sick Banks/Compensated Absences	0000	9780	224,196.31		224,196.31				
Sick Banks/Compensated Absences	0000	9780				224,196.31		224,196.31	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,684,062.18	0.00	1,684,062.18	1,777,963.59	0.00	1,777,963.59	5.6%
Unassigned/Unappropriated Amount		9790	3,161,892.88	0.00	3,161,892.88	3,602,518.46	(22,766.69)	3,579,751.77	13.2%

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,548,902.38	77,404.18	5,626,306.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(100.00)	0.00	(100.00)				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
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	1,808.35	0.00	1,808.35				
3) Accounts Receivable		9200	66,784.09	203,640.67	270,424.76				
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	80,893.24	0.00	80,893.24				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,703,288.06	281,044.85	5,984,332.91				
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	547,243.45	118,497.25	665,740.70				
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	0.00	0.00				
6) TOTAL, LIABILITIES			547,243.45	118,497.25	665,740.70				
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)			5,156,044.61	162,547.60	5,318,592.21				

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	284,824.00	0.00	284,824.00	270,798.00	0.00	270,798.00	-4.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	78,840.48	0.00	78,840.48	78,840.00	0.00	78,840.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	18,099,637.64	0.00	18,099,637.64	19,018,983.38	0.00	19,018,983.38	5.1%
Unsecured Roll Taxes		8042	972,933.10	0.00	972,933.10	972,933.10	0.00	972,933.10	0.0%
Prior Years' Taxes		8043	(1,082.62)	0.00	(1,082.62)	(1,083.16)	0.00	(1,083.16)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,607,196.60	0.00	19,607,196.60	20,512,515.32	0.00	20,512,515.32	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	662,847.96	662,847.96	0.00	685,590.11	685,590.11	3.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,607,196.60	662,847.96	20,270,044.56	20,512,515.32	685,590.11	21,198,105.43	4.6%
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	233,230.28	233,230.28	0.00	235,770.27	235,770.27	1.1%
Special Education Discretionary Grants		8182	0.00	20,200.80	20,200.80	0.00	12,021.38	12,021.38	-40.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		16,357.00	16,357.00		16,025.00	16,025.00	-2.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	269,788.08	269,788.08	0.00	263,816.65	263,816.65	-2.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		21,394.00	21,394.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	253,917.00	0.00	253,917.00	507,306.00	0.00	507,306.00	99.8%
Lottery - Unrestricted and Instructional Materials		8560	227,717.55	88,023.65	315,741.20	212,323.00	65,758.50	278,081.50	-11.9%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,125.00	1,125.00		2,125.00	2,125.00	88.9%
California Clean Energy Jobs Act	6230	8590		95,050.00	95,050.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,408.46	1,180,663.00	1,185,071.46	0.00	1,213,707.00	1,213,707.00	2.4%
<b>TOTAL, OTHER STATE REVENUE</b>			486,043.01	1,386,255.65	1,872,298.66	719,629.00	1,281,590.50	2,001,219.50	6.9%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	2,211,470.74	2,211,470.74	0.00	2,229,669.00	2,229,669.00	0.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,500.00	0.00	3,500.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	106,109.23	0.00	106,109.23	55,000.00	0.00	55,000.00	-48.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	162,579.86	162,579.86	0.00	150,000.00	150,000.00	-7.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	288,607.68	0.00	288,607.68	379,141.33	0.00	379,141.33	31.4%
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	3,749,412.78	0.00	3,749,412.78	3,643,744.00	560.00	3,644,304.00	-2.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,147,629.69	2,374,050.60	6,521,680.29	4,077,885.33	2,380,229.00	6,458,114.33	-1.0%
TOTAL, REVENUES			24,240,869.30	4,692,942.29	28,933,811.59	25,310,029.65	4,611,226.26	29,921,255.91	3.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,198,920.71	3,630,471.00	11,829,391.71	8,510,523.00	3,673,903.49	12,184,426.49	3.0%
Certificated Pupil Support Salaries		1200	605,590.67	5,976.36	611,567.03	624,725.00	7,972.00	632,697.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,571,278.52	162,707.29	1,733,985.81	1,558,997.00	164,878.00	1,723,875.00	-0.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,375,789.90	3,799,154.65	14,174,944.55	10,694,245.00	3,846,753.49	14,540,998.49	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	177,069.15	1,131,129.76	1,308,198.91	185,966.00	1,134,384.04	1,320,350.04	0.9%
Classified Support Salaries		2200	628,639.27	251,524.85	880,164.12	602,785.00	311,193.00	913,978.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	170,556.53	35,517.66	206,074.19	172,325.00	35,615.00	207,940.00	0.9%
Clerical, Technical and Office Salaries		2400	913,152.32	67,444.14	980,596.46	923,010.00	72,266.00	995,276.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,889,417.27	1,485,616.41	3,375,033.68	1,884,086.00	1,553,458.04	3,437,544.04	1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,460,600.49	1,722,851.57	3,183,452.06	1,633,862.00	1,824,232.10	3,458,094.10	8.6%
PERS		3201-3202	280,568.95	222,437.78	503,006.73	338,001.00	266,440.71	604,441.71	20.2%
OASDI/Medicare/Alternative		3301-3302	290,652.53	160,113.66	450,766.19	316,756.00	181,565.43	498,321.43	10.5%
Health and Welfare Benefits		3401-3402	838,703.76	417,972.75	1,256,676.51	1,012,681.06	441,060.00	1,453,741.06	15.7%
Unemployment Insurance		3501-3502	5,949.03	2,535.94	8,484.97	6,181.00	2,864.18	9,045.18	6.6%
Workers' Compensation		3601-3602	128,383.07	54,666.46	183,049.53	133,273.00	61,874.25	195,147.25	6.6%
OPEB, Allocated		3701-3702	169,253.63	17,470.56	186,724.19	173,128.00	19,006.00	192,134.00	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	89,855.96	44,867.44	134,723.40	53,786.00	42,545.00	96,331.00	-28.5%
TOTAL, EMPLOYEE BENEFITS			3,263,967.42	2,642,916.16	5,906,883.58	3,667,668.06	2,839,587.67	6,507,255.73	10.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	162.09	16,233.24	16,395.33	62,475.43	40,707.04	103,182.47	529.3%
Books and Other Reference Materials		4200	15,642.26	34,202.11	49,844.37	15,772.00	37,364.80	53,136.80	6.6%
Materials and Supplies		4300	660,275.03	85,734.33	746,009.36	793,680.26	80,600.00	874,280.26	17.2%
Noncapitalized Equipment		4400	213,127.46	15,702.55	228,830.01	245,344.85	6,000.00	251,344.85	9.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			889,206.84	151,872.23	1,041,079.07	1,117,272.54	164,671.84	1,281,944.38	23.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	381,298.77	381,298.77	0.00	637,406.00	637,406.00	67.2%
Travel and Conferences		5200	72,623.60	18,860.90	91,484.50	113,304.00	16,550.44	129,854.44	41.9%
Dues and Memberships		5300	23,222.46	1,704.70	24,927.16	18,650.00	1,500.00	20,150.00	-19.2%
Insurance		5400 - 5450	87,525.16	0.00	87,525.16	106,914.00	0.00	106,914.00	22.2%
Operations and Housekeeping Services		5500	486,939.29	0.00	486,939.29	475,400.00	0.00	475,400.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,573.55	275,175.02	344,748.57	67,715.00	123,500.00	191,215.00	-44.5%
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	893,076.79	678,221.74	1,571,298.53	892,303.27	995,982.33	1,888,285.60	20.2%
Communications		5900	217,261.28	98.80	217,360.08	180,865.77	110.00	180,975.77	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,850,222.13	1,355,359.93	3,205,582.06	1,855,152.04	1,775,048.77	3,630,200.81	13.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,655.20	46,423.48	49,078.68	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	56,534.38	66,107.25	122,641.63	0.00	40,000.00	40,000.00	-67.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,189.58	112,530.73	171,720.31	0.00	40,000.00	40,000.00	-76.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	87,625.16	87,625.16	0.00	98,370.00	98,370.00	12.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,666.66	0.00	6,666.66	0.00	0.00	0.00	-100.0%
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	12,633.60	0.00	12,633.60	2,500.00	0.00	2,500.00	-80.2%
Other Debt Service - Principal		7439	50,534.40	0.00	50,534.40	58,913.00	0.00	58,913.00	16.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			69,834.66	87,625.16	157,459.82	61,413.00	98,370.00	159,783.00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES									
			18,397,627.80	9,635,075.27	28,032,703.07	19,279,836.64	10,317,889.81	29,597,726.45	5.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	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	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(4,818,683.05)	4,818,683.05	0.00	(5,540,666.02)	5,540,666.02	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,818,683.05)	4,818,683.05	0.00	(5,540,666.02)	5,540,666.02	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,773,683.05)	4,818,683.05	45,000.00	(5,495,666.02)	5,540,666.02	45,000.00	0.0%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	19,607,196.60	662,847.96	20,270,044.56	20,512,515.32	685,590.11	21,198,105.43	4.6%
2) Federal Revenue		8100-8299	0.00	269,788.08	269,788.08	0.00	263,816.65	263,816.65	-2.2%
3) Other State Revenue		8300-8599	486,043.01	1,386,255.65	1,872,298.66	719,629.00	1,281,590.50	2,001,219.50	6.9%
4) Other Local Revenue		8600-8799	4,147,629.69	2,374,050.60	6,521,680.29	4,077,885.33	2,380,229.00	6,458,114.33	-1.0%
5) TOTAL, REVENUES			24,240,869.30	4,692,942.29	28,933,811.59	25,310,029.65	4,611,226.26	29,921,255.91	3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	11,339,552.00	8,004,552.09	19,344,104.09	11,768,251.29	8,621,206.18	20,389,457.47	5.4%
2) Instruction - Related Services	2000-2999		2,367,279.21	456,508.59	2,823,787.80	2,542,684.18	508,937.44	3,051,621.62	8.1%
3) Pupil Services	3000-3999		822,078.05	140,084.34	962,162.39	874,676.58	184,423.00	1,059,099.58	10.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		250,338.47	10,439.00	260,777.47	248,260.00	10,439.00	258,699.00	-0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,789,849.70	20,680.00	1,810,529.70	1,911,975.84	20,680.00	1,932,655.84	6.7%
8) Plant Services	8000-8999		1,712,511.54	915,186.09	2,627,697.63	1,822,029.85	873,834.19	2,695,864.04	2.6%
9) Other Outgo	9000-9999		116,018.83	87,625.16	203,643.99	111,958.90	98,370.00	210,328.90	3.3%
10) TOTAL, EXPENDITURES			18,397,627.80	9,635,075.27	28,032,703.07	19,279,836.64	10,317,889.81	29,597,726.45	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,843,241.50	(4,942,132.98)	901,108.52	6,030,193.01	(5,706,663.55)	323,529.46	-64.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,818,683.05)	4,818,683.05	0.00	(5,540,666.02)	5,540,666.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,773,683.05)	4,818,683.05	45,000.00	(5,495,666.02)	5,540,666.02	45,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,069,558.45	(123,449.93)	946,108.52	534,526.99	(165,997.53)	368,529.46	-61.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	21.6%
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)			4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	21.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,086,486.16	285,997.53	4,372,483.69	5,156,044.61	162,547.60	5,318,592.21	21.6%
2) Ending Balance, June 30 (E + F1e)			5,156,044.61	162,547.60	5,318,592.21	5,690,571.60	(3,449.93)	5,687,121.67	6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	80,893.24	0.00	80,893.24	80,893.24	0.00	80,893.24	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	162,547.60	162,547.60	0.00	19,316.76	19,316.76	-88.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	224,196.31	0.00	224,196.31	224,196.31	0.00	224,196.31	0.0%
Sick Banks/Compensated Absences	0000	9780	224,196.31		224,196.31				
Sick Banks/Compensated Absences	0000	9780				224,196.31		224,196.31	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,684,062.18	0.00	1,684,062.18	1,777,963.59	0.00	1,777,963.59	5.6%
Unassigned/Unappropriated Amount		9790	3,161,892.88	0.00	3,161,892.88	3,602,518.46	(22,766.69)	3,579,751.77	13.2%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6230	California Clean Energy Jobs Act	130,917.50	0.00
6300	Lottery: Instructional Materials	31,630.10	19,316.76
Total, Restricted Balance		162,547.60	19,316.76

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,858.82	3,400.00	-11.9%
5) TOTAL, REVENUES			3,858.82	3,400.00	-11.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,467.46	2,000.00	-18.9%
5) Services and Other Operating Expenditures		5000-5999	1,779.00	1,200.00	-32.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,246.46	3,200.00	-24.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(387.64)	200.00	-151.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(387.64)	200.00	-151.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,360.93	13,973.29	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,360.93	13,973.29	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,360.93	13,973.29	-2.7%
2) Ending Balance, June 30 (E + F1e)			13,973.29	14,173.29	1.4%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,973.29	14,173.29	1.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,711.08		
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	262.21		
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			13,973.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,973.29		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,676.25	3,400.00	-7.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	182.57	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,858.82	3,400.00	-11.9%
TOTAL, REVENUES			3,858.82	3,400.00	-11.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,467.46	2,000.00	-18.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,467.46	2,000.00	-18.9%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,200.00	New
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	1,779.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,779.00	1,200.00	-32.5%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,246.46	3,200.00	-24.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,858.82	3,400.00	-11.9%
5) TOTAL, REVENUES			3,858.82	3,400.00	-11.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,246.46	3,200.00	-24.6%
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			4,246.46	3,200.00	-24.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(387.64)	200.00	-151.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(387.64)	200.00	-151.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,360.93	13,973.29	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,360.93	13,973.29	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,360.93	13,973.29	-2.7%
2) Ending Balance, June 30 (E + F1e)			13,973.29	14,173.29	1.4%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,973.29	14,173.29	1.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,626.40	6,000.00	-21.3%
5) TOTAL, REVENUES			7,626.40	6,000.00	-21.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,626.40	6,000.00	-21.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,626.40	6,000.00	-21.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,111.55	552,737.95	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,111.55	552,737.95	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,111.55	552,737.95	1.4%
2) Ending Balance, June 30 (E + F1e)			552,737.95	558,737.95	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	552,737.95	558,737.95	1.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	550,330.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,406.98		
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			552,737.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			552,737.95		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,626.40	6,000.00	-21.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,626.40	6,000.00	-21.3%
TOTAL, REVENUES			7,626.40	6,000.00	-21.3%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,626.40	6,000.00	-21.3%
5) TOTAL, REVENUES			7,626.40	6,000.00	-21.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7,626.40	6,000.00	-21.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,626.40	6,000.00	-21.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,111.55	552,737.95	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,111.55	552,737.95	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,111.55	552,737.95	1.4%
2) Ending Balance, June 30 (E + F1e)			552,737.95	558,737.95	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	552,737.95	558,737.95	1.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,496.47	11,500.00	-25.8%
5) TOTAL, REVENUES			15,496.47	11,500.00	-25.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,496.47	11,500.00	-25.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	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			35,000.00	35,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,496.47	46,500.00	-7.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,106,918.45	1,157,414.92	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,918.45	1,157,414.92	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,918.45	1,157,414.92	4.6%
2) Ending Balance, June 30 (E + F1e)			1,157,414.92	1,203,914.92	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,157,414.92	1,203,914.92	4.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,152,517.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,897.78		
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			1,157,414.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,157,414.92		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	15,496.47	11,500.00	-25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,496.47	11,500.00	-25.8%
TOTAL, REVENUES			15,496.47	11,500.00	-25.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			35,000.00	35,000.00	0.0%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,496.47	11,500.00	-25.8%
5) TOTAL, REVENUES			15,496.47	11,500.00	-25.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,496.47	11,500.00	-25.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	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			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,496.47	46,500.00	-7.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,106,918.45	1,157,414.92	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,918.45	1,157,414.92	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,918.45	1,157,414.92	4.6%
2) Ending Balance, June 30 (E + F1e)			1,157,414.92	1,203,914.92	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,157,414.92	1,203,914.92	4.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,854.50	71,413.82	-19.6%
5) TOTAL, REVENUES			88,854.50	71,413.82	-19.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,108.00	7,126.00	16.7%
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			6,108.00	7,126.00	16.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			82,746.50	64,287.82	-22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			82,746.50	64,287.82	-22.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,453.76	231,200.26	55.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,453.76	231,200.26	55.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,453.76	231,200.26	55.7%
2) Ending Balance, June 30 (E + F1e)			231,200.26	295,488.08	27.8%
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	231,200.26	295,488.08	27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	230,270.18		
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	930.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			231,200.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			231,200.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,702.90	720.00	-73.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	86,151.60	70,693.82	-17.9%
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			88,854.50	71,413.82	-19.6%
TOTAL, REVENUES			88,854.50	71,413.82	-19.6%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,108.00	7,126.00	16.7%
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			6,108.00	7,126.00	16.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			6,108.00	7,126.00	16.7%



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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,854.50	71,413.82	-19.6%
5) TOTAL, REVENUES			88,854.50	71,413.82	-19.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,108.00	7,126.00	16.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,108.00	7,126.00	16.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			82,746.50	64,287.82	-22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			82,746.50	64,287.82	-22.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,453.76	231,200.26	55.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,453.76	231,200.26	55.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,453.76	231,200.26	55.7%
2) Ending Balance, June 30 (E + F1e)			231,200.26	295,488.08	27.8%
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	231,200.26	295,488.08	27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	231,200.26	295,488.08
Total, Restricted Balance		231,200.26	295,488.08

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,104.35	101,500.00	-0.6%
5) TOTAL, REVENUES			102,104.35	101,500.00	-0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	4,432.40	New
5) Services and Other Operating Expenditures		5000-5999	40,934.56	5,000.00	-87.8%
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			40,934.56	9,432.40	-77.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			61,169.79	92,067.60	50.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,830.21)	12,067.60	-164.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,378.31	108,548.10	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,378.31	108,548.10	-14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,378.31	108,548.10	-14.8%
2) Ending Balance, June 30 (E + F1e)			108,548.10	120,615.70	11.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	108,548.10	120,615.70	11.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	166,154.39		
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	726.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			166,881.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	58,333.00		
6) TOTAL, LIABILITIES			58,333.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			108,548.10		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	100,000.00	100,000.00	0.0%
Interest		8660	2,104.35	1,500.00	-28.7%
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			102,104.35	101,500.00	-0.6%
TOTAL, REVENUES			102,104.35	101,500.00	-0.6%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	4,432.40	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	4,432.40	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,934.56	5,000.00	-87.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,934.56	5,000.00	-87.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,934.56	9,432.40	-77.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	80,000.00	80,000.00	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			80,000.00	80,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,104.35	101,500.00	-0.6%
5) TOTAL, REVENUES			102,104.35	101,500.00	-0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,934.56	9,432.40	-77.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,934.56	9,432.40	-77.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			61,169.79	92,067.60	50.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,830.21)	12,067.60	-164.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,378.31	108,548.10	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,378.31	108,548.10	-14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,378.31	108,548.10	-14.8%
2) Ending Balance, June 30 (E + F1e)			108,548.10	120,615.70	11.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	108,548.10	120,615.70	11.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,171.75	4,940.17	-4.5%
4) Other Local Revenue		8600-8799	2,808,715.33	2,697,323.20	-4.0%
5) TOTAL, REVENUES			2,813,887.08	2,702,263.37	-4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,611,101.16	5,280,772.68	102.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,611,101.16	5,280,772.68	102.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			202,785.92	(2,578,509.31)	-1371.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,950.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,950.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,835.92	(2,578,509.31)	-1383.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,532,353.03	2,733,188.95	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,532,353.03	2,733,188.95	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,532,353.03	2,733,188.95	7.9%
2) Ending Balance, June 30 (E + F1e)			2,733,188.95	154,679.64	-94.3%
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		9740	2,733,188.95	154,679.64	-94.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,722,722.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,466.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,733,188.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,733,188.95		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,171.75	4,940.17	-4.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,171.75	4,940.17	-4.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,695,031.45	2,695,885.92	0.0%
Unsecured Roll		8612	1,299.72	1,437.28	10.6%
Prior Years' Taxes		8613	8,525.40	0.00	-100.0%
Supplemental Taxes		8614	80,564.12	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	23,294.64	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,808,715.33	2,697,323.20	-4.0%
<b>TOTAL, REVENUES</b>			2,813,887.08	2,702,263.37	-4.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,998,548.00	4,409,508.35	120.6%
Bond Interest and Other Service Charges		7434	612,553.16	871,264.33	42.2%
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)			2,611,101.16	5,280,772.68	102.2%
TOTAL, EXPENDITURES			2,611,101.16	5,280,772.68	102.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,950.00	0.00	-100.0%
(d) TOTAL, USES			1,950.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,950.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,171.75	4,940.17	-4.5%
4) Other Local Revenue		8600-8799	2,808,715.33	2,697,323.20	-4.0%
5) TOTAL, REVENUES			2,813,887.08	2,702,263.37	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,611,101.16	5,280,772.68	102.2%
10) TOTAL, EXPENDITURES			2,611,101.16	5,280,772.68	102.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			202,785.92	(2,578,509.31)	-1371.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,950.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,950.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,835.92	(2,578,509.31)	-1383.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,532,353.03	2,733,188.95	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,532,353.03	2,733,188.95	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,532,353.03	2,733,188.95	7.9%
2) Ending Balance, June 30 (E + F1e)			2,733,188.95	154,679.64	-94.3%
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		9740	2,733,188.95	154,679.64	-94.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	2,733,188.95	154,679.64
Total, Restricted Balance		2,733,188.95	154,679.64

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,353.99	1,354.48	1,354.48	1,314.08	1,314.08	1,314.08
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,353.99	1,354.48	1,354.48	1,314.08	1,314.08	1,314.08
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,353.99	1,354.48	1,354.48	1,314.08	1,314.08	1,314.08
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	228,711.00		228,711.00			228,711.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	228,711.00	0.00	228,711.00	0.00	0.00	228,711.00
Capital assets being depreciated:						
Land Improvements	1,805,077.00		1,805,077.00			1,805,077.00
Buildings	77,044,728.00		77,044,728.00	46,423.00		77,091,151.00
Equipment	2,361,282.76		2,361,282.76	96,497.00		2,457,779.76
Total capital assets being depreciated	81,211,087.76	0.00	81,211,087.76	142,920.00	0.00	81,354,007.76
Accumulated Depreciation for:						
Land Improvements	(1,306,932.95)		(1,306,932.95)		75,967.75	(1,382,900.70)
Buildings	(26,118,353.23)		(26,118,353.23)		2,330,137.68	(28,448,490.91)
Equipment	(1,784,790.37)		(1,784,790.37)		73,669.97	(1,858,460.34)
Total accumulated depreciation	(29,210,076.55)	0.00	(29,210,076.55)	0.00	2,479,775.40	(31,689,851.95)
Total capital assets being depreciated, net	52,001,011.21	0.00	52,001,011.21	142,920.00	2,479,775.40	49,664,155.81
Governmental activity capital assets, net	52,229,722.21	0.00	52,229,722.21	142,920.00	2,479,775.40	49,892,866.81
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	80,806,155.96	(346,766.00)	80,459,389.96	3,252,457.08	1,998,548.00	81,713,299.04	2,667,981.18
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	119,987.07	1,084.93	121,072.00		57,904.00	63,168.00	63,168.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	944,801.00		944,801.00		78,043.00	866,758.00	
Net Pension Liability	21,519,798.00		21,519,798.00	3,227,969.70		24,747,767.70	
Total/Net OPEB Liability	1,985,592.50		1,985,592.50	298,521.31		2,284,113.81	
Compensated Absences Payable	187,943.39		187,943.39	36,252.92		224,196.31	
Governmental activities long-term liabilities	105,564,277.92	(345,681.07)	105,218,596.85	6,815,201.01	2,134,495.00	109,899,302.86	2,731,149.18
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	SP ED IDEEA Local Assistance	SP ED IDEA Local Assistance Private School ISPs	SP ED IDEA Preschool	SP ED IDEA	Preschool Staff Development	Title II Part A Teacher Quality	TOTAL
FEDERAL CATALOG NUMBER	84027A	84027A	84173	84027	84173	84367	
RESOURCE CODE	3310	3311	3315	3320	3345	4035	
REVENUE OBJECT	8181	8181	8182	8182	8182	8290	
LOCAL DESCRIPTION (if any)	230/270	270	270	270	270	310	
<b>AWARD</b>							
1. Prior Year Carryover							0.00
2. a. Current Year Award	229,277.22	3,953.06	4,895.73	15,248.80	56.27	16,357.00	269,788.08
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	229,277.22	3,953.06	4,895.73	15,248.80	56.27	16,357.00	269,788.08
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	229,277.22	3,953.06	4,895.73	15,248.80	56.27	16,357.00	269,788.08
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	168,649.91	0.00	0.00	0.00	0.00	13,359.00	182,008.91
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	168,649.91	0.00	0.00	0.00	0.00	13,359.00	182,008.91
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	229,277.22	3,953.06	4,895.73	15,248.80	56.27	16,357.00	269,788.08
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	229,277.22	3,953.06	4,895.73	15,248.80	56.27	16,357.00	269,788.08
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(60,627.31)	(3,953.06)	(4,895.73)	(15,248.80)	(56.27)	(2,998.00)	(87,779.17)
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable	60,627.31	4,779.95	8,234.25	15,248.80	66.95	2,998.00	91,955.26
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	229,277.22	4,779.95	8,234.25	15,248.80	66.95	16,357.00	273,964.17

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

STATE PROGRAM NAME	TUPE COHORT	TOTAL
RESOURCE CODE	6690	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	478	
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award	1,125.00	1,125.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,125.00	1,125.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,125.00	1,125.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	1,125.00	1,125.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,125.00	1,125.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	1,125.00	1,125.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	1,125.00	1,125.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
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)	1,125.00	1,125.00

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

STATE PROGRAM NAME	PROP 39 Clean Energy Jobs Act	Lottery Instructional Materials	TOTAL
RESOURCE CODE	6230	6300	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	750	105	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	273,684.19	12,213.34	285,897.53
2. a. Current Year Award	95,050.00	88,023.65	183,073.65
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	95,050.00	88,023.65	183,073.65
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	368,734.19	100,236.99	468,971.18
<b>REVENUES</b>			
5. Cash Received in Current Year	95,050.00	88,023.65	183,073.65
6. Amounts Included in Line 5 for Prior Year Adjustments		7,410.39	7,410.39
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(7,410.39)	(7,410.39)
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(7,410.39)	(7,410.39)
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	95,050.00	80,613.26	175,663.26
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	237,816.69	68,706.89	306,523.58
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	237,816.69	68,706.89	306,523.58
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	130,917.50	31,530.10	162,447.60

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

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Parcel Tax	TOTAL
RESOURCE CODE	8150	9010	
REVENUE OBJECT	8980	8621	
LOCAL DESCRIPTION (if any)	700	111	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award		2,211,470.74	2,211,470.74
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,211,470.74	2,211,470.74
3. Required Matching Funds/Other	675,478.40		675,478.40
4. Total Available Award (sum lines 1, 2c, & 3)	675,478.40	2,211,470.74	2,886,949.14
<b>REVENUES</b>			
5. Cash Received in Current Year	0.00	2,211,470.74	2,211,470.74
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds	675,478.40		675,478.40
9. Total Available (sum lines 5, 7c, & 8)	675,478.40	2,211,470.74	2,886,949.14
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	675,478.40	2,211,470.74	2,886,949.14
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	675,478.40	2,211,470.74	2,886,949.14
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,174,944.55	301	293,287.94	303	13,881,656.61	305	180,850.67		307	13,700,805.94	309
2000 - Classified Salaries	3,375,033.68	311	234,867.86	313	3,140,165.82	315	0.00		317	3,140,165.82	319
3000 - Employee Benefits	5,906,883.58	321	363,014.95	323	5,543,868.63	325	46,866.88		327	5,497,001.75	329
4000 - Books, Supplies Equip Replace. (6500)	1,041,079.07	331	0.00	333	1,041,079.07	335	68,706.89		337	972,372.18	339
5000 - Services. . . & 7300 - Indirect Costs	3,205,582.06	341	6,632.50	343	3,198,949.56	345	1,125,622.20		347	2,073,327.36	349
TOTAL					26,805,719.69	365	TOTAL			25,383,673.05	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	11,782,203.82		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,308,198.91		380
3. STRS. . . . .	3101 & 3102	2,622,932.08		382
4. PERS. . . . .	3201 & 3202	206,208.62		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	271,447.52		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,004,924.32		385
7. Unemployment Insurance. . . . .	3501 & 3502	6,336.93		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	136,705.13		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	83,906.47		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		17,422,863.80		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		443,669.09		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		16,979,194.71		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		66.89%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	66.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	25,383,673.05
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	20,211,834.97		20,211,834.97			21,357,654.16
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,429.22		1,429.22			1,353.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,353.99		1,353.99	1,314.08		1,314.08
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,353.99			1,314.08
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	78,840.48		78,840.48	78,840.00		78,840.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	18,099,637.64		18,099,637.64	19,018,983.38		19,018,983.38
5. Unsecured Roll Taxes (Object 8042)	972,933.10		972,933.10	972,933.10		972,933.10
6. Prior Years' Taxes (Object 8043)	(1,082.62)		(1,082.62)	(1,083.16)		(1,083.16)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,211,470.74		2,211,470.74	2,229,669.00		2,229,669.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	21,361,799.34	0.00	21,361,799.34	22,299,342.32	0.00	22,299,342.32
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	21,361,799.34	0.00	21,361,799.34	22,299,342.32	0.00	22,299,342.32

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			245,850.71			261,913.47
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			245,850.71			261,913.47
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	456,868.00		456,868.00	442,842.00		442,842.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	456,868.00	0.00	456,868.00	442,842.00	0.00	442,842.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	28,933,811.59		28,933,811.59	29,921,255.91		29,921,255.91
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	106,109.23		106,109.23	55,000.00		55,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			20,211,834.97			21,357,654.16
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9474			0.9705
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			19,855,279.20			21,488,306.41
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			21,361,799.34			22,299,342.32
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			162,478.80			157,689.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			162,478.80			157,689.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			79,226.73			41,355.59
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			21,441,026.07			22,340,697.91
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			162,478.80			157,689.60
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			21,441,026.07			
b. State Subventions (Line D8)			162,478.80			
c. Less: Excluded Appropriations (Line C23)			245,850.71			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			21,357,654.16			

[illegible]

### 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) 720,025.00
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. 158,610.00
  - 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.

Technical support services for maintenance of district computer network, 0.5 FTE. Computer technicians for computer hardware/software support, 0.89FTE

#### 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) 22,550,112.62

#### 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) 3.90%

### 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)	994,110.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	318,121.76
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	95,524.45
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,407,756.32
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,407,756.32

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,975,234.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,823,787.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	949,733.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	260,777.47
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	471,587.83
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,500.00
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)	11,210.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,353,820.37
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,246.46
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)	25,865,897.64

**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)	5.44%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B18)	5.44%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	1,407,756.32
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.54%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.54%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00

Approved indirect cost rate: 5.54%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	28,067,703.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	269,788.08
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	260,777.47
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	171,720.31
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	109,352.17
4. Other Transfers Out	All	9200	7200-7299	6,666.66
5. Interfund Transfers Out	All	9300	7600-7629	35,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	443,669.09
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,027,185.70
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	387.64
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)				26,771,116.93



Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,354.48
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,764.87
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	26,796,589.60	18,762.10
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)	26,796,589.60	18,762.10
B. Required effort (Line A.2 times 90%)	24,116,930.64	16,885.89
C. Current year expenditures (Line I.E and Line II.B)	26,771,116.93	19,764.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		12,313.34	12,313.34
2. State Lottery Revenue	8560	227,717.55		88,023.65	315,741.20
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		227,717.55	0.00	100,336.99	328,054.54
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	180,850.67			180,850.67
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	46,866.88			46,866.88
4. Books and Supplies	4000-4999	0.00		68,706.89	68,706.89
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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 )		227,717.55	0.00	68,706.89	296,424.44
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	31,630.10	31,630.10
<b>D. COMMENTS:</b>					

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.

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	707,835.48	0.00	34.00	0.00	2,571,986.45	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	4.00	1.00	9.50	5.75	10.45		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	0.10						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1.90			0.05			
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	6.00	1.00	9.50	5.80	10.45	0.00	0.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
<b>Instructional Goals</b>										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	17,075,343.85	3,043,910.77	20,119,254.62	1,402,796.52		21,522,051.14			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation 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			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
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	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	33,686.22	11,797.26	45,483.48	3,171.29		48,654.77			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	4,869,485.64	224,147.90	5,093,633.54	355,148.91		5,448,782.45			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
<b>Other Goals</b>										
7110	Nonagency - Educational	443,669.09	0.00	443,669.09	30,934.42		474,603.51			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	260,777.47	0.00	260,777.47	18,182.47	278,959.94				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
<b>Other Costs</b>										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					55,711.18	55,711.18			
----	Other Outgo					238,643.99	238,643.99			
<b>Other Funds</b>										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	296.08	296.08
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								0.00	0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	22,682,962.27	3,279,855.93	25,962,818.20	1,810,529.69	294,355.17	28,067,703.06			

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	471,587.83
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	15,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,005,320.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	318,121.76
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,810,529.70
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	22,682,962.27
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,279,855.93
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	25,962,818.20
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,246.46
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,246.46
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		25,967,064.66
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.97%

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	14,423,714.41	198,452.97	132,185.54	1,450,133.88	870,857.05	0.00	0.00			0.00	0.00	17,075,343.85
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation 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
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	12,035.44	21,650.78	0.00	0.00	0.00	0.00	0.00			0.00	0.00	33,686.22
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,464,685.15	313,495.15	0.00	0.00	6,912.28	84,393.06	0.00			0.00	0.00	4,869,485.64
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	443,669.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	443,669.09
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		260,777.47	0.00	0.00	0.00	260,777.47
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		19,344,104.09	533,598.90	132,185.54	1,450,133.88	877,769.33	84,393.06	0.00	260,777.47	0.00	0.00	0.00	22,682,962.27

\* Functions 7100-7199 for goals 8100 and 8500

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			55,711.18		55,711.18
Other Outgo (Objects 1000-7999)				238,643.99	238,643.99
<b>Total Other Costs</b>	0.00	0.00	55,711.18	238,643.99	294,355.17



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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	471,924.32	2,571,986.45	0.00	3,043,910.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation 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
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	11,797.26	0.00	0.00	11,797.26
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	224,147.90	0.00	0.00	224,147.90
6000	ROC/P	0.00	0.00	0.00	0.00
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
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		707,869.48	2,571,986.45	0.00	3,279,855.93

**LCFF Calculator Universal Assumptions**  
Hillsborough City Elementary (68908) - 2018-19 Budget with 2017

**LEA:** Hillsborough City Elementary  
District

68908 5 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

**Projection Title:** 2018-19 Budget with 2017-18 Unaudited Actuals

**Projection Date:**

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Statutory COLA &amp; Augmentation</b> (prefilled as calculated by the Department of Finance, DOF)					
Statutory COLA	1.56%	3.70%	2.57%	2.67%	3.42%
Augmentation	1.56%	2.71%	2.57%	2.67%	3.42%
	0.00%	0.99%	0.00%	0.00%	0.00%
<b>LCFF Gap Closed Percentage</b> (prefilled as calculated by the Department of Finance, DOF)					
	42.96644273%	100.00%	100.00%	100.00%	100.00%
<b>Statewide 90th percentile rate</b> (used in Economic Recovery Target, ERT, calculation only)					
	---	---	---	---	---
<b>EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)</b>	25.89051467%	25.89%	25.89%	25.89%	25.89%
<b>EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)</b> Historical Difference in EPA Rates between Annual & P-2	25.89051467%	25.89%	25.89%	25.89%	25.89%
<b>Local EPA Accrual</b>			\$ -	\$ -	\$ -

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base Grants**

Grades TK-3	\$	7,193	\$	7,459	\$	7,651	\$	7,855	\$	8,124
Grades 4-6	\$	7,301	\$	7,571	\$	7,766	\$	7,973	\$	8,246
Grades 7-8	\$	7,518	\$	7,796	\$	7,996	\$	8,209	\$	8,490
Grades 9-12	\$	8,712	\$	9,034	\$	9,266	\$	9,513	\$	9,838

**Grade Span Adjustment**

Grades TK-3	\$	748	\$	776	\$	796	\$	817	\$	845
Grades 9-12	\$	227	\$	235	\$	241	\$	247	\$	256

**Necessary Small School Selection (if applicable)**

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF

**LCFF Calculator Universal Assumptions**  
Hillsborough City Elementary (68908) - 2018-19 Budget with 2017

**LEA:** Hillsborough City Elementary  
District

68908 5 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

**Projection Title:** 2018-19 Budget with 2017-18 Unaudited Actuals

**Projection Date:**

		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<b>Supplemental Grant</b>		<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>
<b>Maximum - 1.00 ADA, 100% UPP</b>						
Grades TK-3	\$	1,588	\$ 1,647	\$ 1,689	\$ 1,734	\$ 1,794
Grades 4-6	\$	1,460	\$ 1,514	\$ 1,553	\$ 1,595	\$ 1,649
Grades 7-8	\$	1,504	\$ 1,559	\$ 1,599	\$ 1,642	\$ 1,698
Grades 9-12	\$	1,788	\$ 1,854	\$ 1,901	\$ 1,952	\$ 2,019
<b>Actual - 1.00 ADA, Local UPP as follows:</b>		<b>2.14%</b>	<b>2.83%</b>	<b>3.50%</b>	<b>3.54%</b>	<b>3.54%</b>
Grades TK-3	\$	34	\$ 47	\$ 59	\$ 61	\$ 64
Grades 4-6	\$	31	\$ 43	\$ 54	\$ 56	\$ 58
Grades 7-8	\$	32	\$ 44	\$ 56	\$ 58	\$ 60
Grades 9-12	\$	38	\$ 52	\$ 67	\$ 69	\$ 71
<b>Concentration Grant (&gt;55% population)</b>		<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>
<b>Maximum - 1.00 ADA, 100% UPP</b>						
Grades TK-3	\$	3,971	\$ 4,118	\$ 4,224	\$ 4,336	\$ 4,485
Grades 4-6	\$	3,651	\$ 3,786	\$ 3,883	\$ 3,987	\$ 4,123
Grades 7-8	\$	3,759	\$ 3,898	\$ 3,998	\$ 4,105	\$ 4,245
Grades 9-12	\$	4,470	\$ 4,635	\$ 4,754	\$ 4,880	\$ 5,047
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>		<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -

**Created by:** Joyce Shen

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**STATE FUNDING INCORPORATED INTO LCFF**

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

9/12/18

**2012-13 REVENUE LIMIT DATA**

Line	CDE Exhibit	Annual Certific.	Adjustments	12-13 RL DATA
<b>School District per ADA Calculations</b>				
<b>2012-13 ADA for Rates</b>				
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	1,492.44	1,492.44
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-	-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-	-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	1,492.44	1,492.44
<b>2012-13 Revenue Limit Data Elements</b>				
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,410.11	\$ 6,410.11
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 8.85	\$ 8.85
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,418.96	\$ 6,418.96
<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>				
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -	\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -	\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -	\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>				
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 144,577	\$ 144,577
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -	\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -	\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 22,845	\$ 22,845
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 121,732	\$ 121,732
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	0.77728
<b>Calculated Rates per ADA</b>				
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 4,989.33	\$ 4,989.33
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 81.57	\$ 81.57
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,070.89	\$ 5,070.89
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -	\$ -
<b>Necessary Small School Data</b>				
G-4	N/A	Necessary Small School Add-on Amount	\$ 263.58	\$ 263.58
	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)	\$ -	\$ -
<b>Historical information for School Districts in existence in 2012-13:</b>				
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 7,568,007	\$ 7,568,007
E-2	Sch District Revenue Limit	Local Revenue	\$ 13,413,759	\$ 13,413,759
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -	\$ -
<b>State Aid for Revenue Limit</b>				-

**2012-13 CHARTER SCHOOL DATA****Charter School per ADA calculations****2012-13 Elements**

B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding	\$ -		\$ -
B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA	\$ -		-

**2012-13 Calculated Floor Rates**

B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)	\$ -	\$ -	\$ -
B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA	\$ -		\$ -
B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter	\$ -		\$ -

**Other Calculated Rates per ADA**

B-11	Charter School LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for charter school without certified CDE principal apportionment exhibits)	\$ -		\$ -
N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)	\$ -	\$ -	\$ -

**Historical information for Charter Schools in existence in 2012-13**

B-5 EHS	Charter Block Grant (COE,	Adjusted Total	-		-
B-3 COE	EHS & SBC)	In Lieu of Property Taxes	-		-
E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes	-		-

**State Aid for Charter General Purpose Block Grant**

-

**BASIC AID DISTRICTS FAIR SHARE**

8.92%

	CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ 886,663
	2013-14 Exhibit: 2012-13 Cat Program Entitle.		
A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	\$ 854,482
		Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation)	
A-51	2012-13 Cat Program Entitl. Subsumed into LCFF	[E.C. 42238.03(a)(2)(B)]	854,482

**STATE FUNDING INCORPORATED INTO LCFF**

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

9/12/18

**CATEGORICAL FUNDING REPEALED WITH LCFF**

Exhibit	Title	2012-13 Deficited
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**2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)**

A-1	Remedial Program	-
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	18,849
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	-
A-8	Pupil Transportation	-
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	13,183
A-11	Economic Impact Aid	20,771
A-12	Math and Reading Professional Development	8,017
A-13	Math and Reading Professional Development - English Learners	1,002
A-14	Administrator Training Program	-
A-15	Adult Education	-
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	49,777
A-19	Instructional Materials Fund Realignment Program	79,412
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	9,799
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	-
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	-
A-29	School Safety and Violence Prevention	7,990
A-30	Class Size Reduction Grade 9	-
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	-
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	83,169
A-37	Targeted Instructional Improvement Block Grant	-
A-38	School and Library Improvement Block Grant	104,113
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	19,908
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	1,137
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	609,399
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-

**A-8** Pupil Transportation (Manual Adjustment)

**A-9** Small District/COE Bus Replacement (Manual Adjustment)

**A-37** Targeted Instructional Improvement Block Grant (Manual Adjustment)

**OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS**

**Total Categorical Program Funding incorporated into LCFF**

1,026,526

**Total Categorical Program Funding before Section 12.42 reduction**
**Categorical funding per ADA incorporated into ERT**

District

Charter

**STATE FUNDING INCORPORATED INTO LCFF**

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

9/12/18

<b>TOTAL STATE AID</b>	<u>139,863</u>	<u>-</u>
<b>TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)</b>	<u><b>7,707,870</b></u>	<u>-</u>
<b>TOTAL ENTITLEMENT PER ADA</b>	<b>5,165</b>	

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCU**
**Hillsborough City Elementary (68908) - 2018-19 Buc-18 Unaudited Actuals**

	2017-18	2018-19	2019-20	2020-21	2021-22
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%
GAP Funding rate	42.97%	100.00%	100.00%	100.00%	100.00%
<b>Estimated Property Taxes (with RDA)</b>	<b>19,150,328</b>	<b>20,151,238</b>	<b>21,207,498</b>	<b>22,013,771</b>	<b>22,852,294</b>
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 19,150,328	\$ 20,151,238	\$ 21,207,498	\$ 22,013,771	\$ 22,852,294
Statewide 90th percentile rate	---	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

longer day/longer year  
penalties and other  
special adjustments per

	2017-18	2018-19	2019-20	2020-21	2021-22
Floor Adjustments	-				
Miscellaneous Adjustments	-				
Minimum State Aid Adjustments	-				
Funded Based on Target Formula	FALSE	FALSE	TRUE	TRUE	TRUE

**UNDUPPLICATED PUPIL PERCENTAGE**

	2017-18	2018-19	2019-20	2020-21	2021-22
District Enrollment	1,406	1,356	1,356	1,356	1,356
COE Enrollment	-				
Total Enrollment	1,406	1,356	1,356	1,356	1,356
District Unduplicated Pupil Count	48	48	48	48	48
COE Unduplicated Pupil Count	-				
Total Unduplicated Pupil Count	48	48	48	48	48
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	3.41%	3.54%	3.54%	3.54%	3.54%
<b>Unduplicated Pupil Percentage (%)</b>	<b>2.14%</b>	<b>2.83%</b>	<b>3.50%</b>	<b>3.54%</b>	<b>3.54%</b>



SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE							
Hillsborough City Elementary (68908) - 2018-19 Buc-18 Unaudited Actuals							
			2017-18	2018-19	2019-20	2020-21	2021-22
AVERAGE DAILY ATTENDANCE (ADA)							
Enter ADA. Calculator will use greater of total current or prior year ADA by grade span.							
Enter ADA by grade span.							
ADA	ADA to use:		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
CURRENT YEAR ADA:							
Grades TK-3	P-2	B-1	547.59	543.87	543.87	543.87	543.87
Grades 4-6	(Annual for	B-2	463.44	452.80	452.80	452.80	452.80
Grades 7-8	Special Day Class	B-3	339.34	313.30	313.30	313.30	313.30
Grades 9-12	extended year)	B-4	-				
Non Public School, NPS-Licensed Children Institutions, Community Schools:							
Grades TK-3	Annual	E-1	-				
Grades 4-6		E-2	1.19	1.19	1.19	1.19	1.19
Grades 7-8		E-3	2.92	2.92	2.92	2.92	2.92
Grades 9-12		E-4	-				
SUBTOTAL			1,354.48	1,314.08	1,314.08	1,314.08	1,314.08
County operated (Community School, Special Ed):							
Grades TK-3	P-2 / Annual	E-6 & E-11	-				
Grades 4-6		E-7 & E-12	-				
Grades 7-8		E-8 & E-13	-				
Grades 9-12		E-9 & E-14	-				
TOTAL			1,354.48	1,314.08	1,314.08	1,314.08	1,314.08
RATIO: District ADA to Enrollment			0.9634	0.9691	0.9691	0.9691	0.9691
RATIO: Combined ADA to Enrollment			0.9634	0.9691	0.9691	0.9691	0.9691
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT			<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
ADA transfer: Student from District to Charter (cross fiscal year)							
Grades TK-3	A-6	-					
Grades 4-6	A-7	-					
Grades 7-8	A-8	-					
Grades 9-12	A-9	-					
			-	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)							
Grades TK-3	A-11	-					
Grades 4-6	A-12	-					
Grades 7-8	A-13	-					
Grades 9-12	A-14	-					
			-	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)			-	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE LCFF					
Hillsborough City Elementary (68908) - 2018-19 Buc-18 Unaudited Actuals					
	2017-18	2018-19	2019-20	2020-21	2021-22
<b>LCFF ADA</b>					
<b>ADA Guarantee - Prior Year</b>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grades TK-3	599.31	547.59	543.87	543.87	543.87
Grades 4-6	467.96	463.44	452.80	452.80	452.80
Grades 7-8	352.92	339.34	313.30	313.30	313.30
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>1,420.19</b>	<b>1,350.37</b>	1,309.97	1,309.97	1,309.97
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>1,420.19</b>	<b>1,350.37</b>	<b>1,309.97</b>	<b>1,309.97</b>	<b>1,309.97</b>
<b>ADA Guarantee - Current Year</b>					
Grades TK-3	547.59	543.87	543.87	543.87	543.87
Grades 4-6	463.44	452.80	452.80	452.80	452.80
Grades 7-8	339.34	313.30	313.30	313.30	313.30
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>1,350.37</b>	<b>1,309.97</b>	<b>1,309.97</b>	<b>1,309.97</b>	<b>1,309.97</b>
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>1,350.37</b>	<b>1,309.97</b>	<b>1,309.97</b>	<b>1,309.97</b>	<b>1,309.97</b>
<b>Change in LCFF ADA</b> (excludes NSS ADA)	(69.82) Decline	(40.40) Decline	- No Change	- No Change	- No Change
<b>Funded LCFF ADA</b>					
Grades TK-3	599.31	547.59	543.87	543.87	543.87
Grades 4-6	467.96	463.44	452.80	452.80	452.80
Grades 7-8	352.92	339.34	313.30	313.30	313.30
Grades 9-12	-	-	-	-	-
<b>Subtotal</b>	<b>1,420.19</b>	<b>1,350.37</b>	<b>1,309.97</b>	<b>1,309.97</b>	<b>1,309.97</b>
	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
<b>Funded NSS ADA</b>					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3	-	-	-	-	-
Grades 4-6	1.19	1.19	1.19	1.19	1.19
Grades 7-8	2.92	2.92	2.92	2.92	2.92
Grades 9-12	-	-	-	-	-
<b>Subtotal</b>	<b>4.11</b>	<b>4.11</b>	<b>4.11</b>	<b>4.11</b>	<b>4.11</b>
<b>Combined Total</b>					
Grades TK-3	599.31	547.59	543.87	543.87	543.87
Grades 4-6	469.15	464.63	453.99	453.99	453.99
Grades 7-8	355.84	342.26	316.22	316.22	316.22
Grades 9-12	-	-	-	-	-
<b>Total</b>	<b>1,424.30</b>	<b>1,354.48</b>	<b>1,314.08</b>	<b>1,314.08</b>	<b>1,314.08</b>

# K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2017-18	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%	100.00%
May Revise		43.97%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

# K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2017-18	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%	100.00%
May Revise		43.97%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

# K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2017-18	2018-19	2019-20	2020-21
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		42.97%	100.00%	100.00%	100.00%
May Revise		43.97%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>					
<i>School Site</i>					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

# Hillsborough City Elementary

## IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues to exclude. Note, excluded RDA revenues must be included in the Property Taxes entered on the District MYP Data  
For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA

2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year,

2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year,

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year,

2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year,

	2017-18	2018-19	2019-20	2020-21
Local Property Taxes	\$ 19,150,328	\$ 20,151,238	\$ 21,207,498	\$ 22,013,771
Less: RDA incl. in Prop. Taxes	\$ -			
Local Property Taxes less RDA	\$ 19,150,328	\$ 20,151,238	\$ 21,207,498	\$ 22,013,771
District LCFF ADA	1,424.30	1,354.48	1,314.08	1,314.08
Total Charter LCFF ADA	-	-	-	-
Total LCFF ADA	1,424.30	1,354.48	1,314.08	1,314.08
Property Taxes per ADA	\$ 13,445.43	\$ 14,877.47	\$ 16,138.67	\$ 16,752.23
Funding Method:				
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
Alternative Calculation Tool				
In-Lieu of Property Tax Transfer	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid
1	\$ -	\$ -	\$ -	\$ -
1. Property Taxes per ADA				
ADA	\$ -	\$ -	\$ -	\$ -
2. LCFF Funding per ADA				
a. Charter IS funded at Target in p				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit				
at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA	-	-	-	-
ADA for students residing in				
the District	-	-	-	-
Floor + CY Gap for District of				
Residence	-	-	-	-
In-Lieu of Property Tax limit				
during Transition	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2018-19 Budget with						
LOCAL CONTROL FUNDING FORMULA				2017-18		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				COLA & Augmentation		1.560%
				3 yr average		2.14% 2.14% <b>2017-18</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	599.31	7,193	748	34	-	4,779,490
Grades 4-6	469.15	7,301		31	-	3,439,924
Grades 7-8	355.84	7,518		32	-	2,686,655
Grades 9-12	-	8,712	227	38	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,424.30	10,411,306	448,284	46,479	-	10,906,069
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET				10,906,069		
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>				FALSE		
ECONOMIC RECOVERY TARGET PAYMENT				5/8 -		
CALCULATE LCFF FLOOR						
				12-13	17-18	
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,424.30	7,106,303
Current year Funded ADA times Other RL per ADA				81.57	1,424.30	116,180
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,028.68	1,424.30	2,889,449
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				10,283,976		

Hillsborough City Elementary (68908) - 2018-19 Budget with				
LOCAL CONTROL FUNDING FORMULA			2017-18	
CALCULATE LCFF PHASE-IN ENTITLEMENT				
			<b>2017-18</b>	
LOCAL CONTROL FUNDING FORMULA TARGET			10,906,069	
LOCAL CONTROL FUNDING FORMULA FLOOR			10,283,976	
LCFF Need (LCFF Target less LCFF Floor, if positive)			622,093	
Current Year Gap Funding			42.97%	267,291
ECONOMIC RECOVERY PAYMENT			-	
Miscellaneous Adjustments			-	
<b>LCFF Entitlement before Minimum State Aid provision</b>			<b>10,551,267</b>	
CALCULATE STATE AID				
Transition Entitlement			10,551,267	
Local Revenue (including RDA)			(19,150,328)	
Gross State Aid			-	
CALCULATE MINIMUM STATE AID				
	12-13 Rate	17-18 ADA	MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,424.30	7,222,469	
2012-13 NSS Allowance (deficit)			-	
Minimum State Aid Adjustments			-	
Less Current Year Property Taxes/In Lieu			(19,150,328)	
Subtotal State Aid for Historical RL/Charter General BG			-	
Categorical funding from 2012-13			172,044	
Charter Categorical Block Grant adjusted for ADA			-	
Minimum State Aid Guarantee			172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Floor plus Funded Gap			-	
Minimum State Aid plus Property Taxes including RDA Offset			-	
Minimum State Aid Prior to Offset			-	
Total Minimum State Aid with Offset			-	
TOTAL STATE AID			172,044	
<b>Additional State Aid (Additional SA)</b>			-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			10,551,267	
CHANGE OVER PRIOR YEAR	0.04%	4,316		
LCFF Entitlement PER ADA			7,408	
PER ADA CHANGE OVER PRIOR YEAR	2.65%	191		
BASIC AID STATUS (school districts only)			Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase	2017-18	
State Aid	0.00%	-	172,044	
Property Taxes net of in-lieu	6.47%	1,163,944	19,150,328	
Charter in-Lieu Taxes	0.00%	-	-	
LCFF pre COE, Choice, Supp	6.41%	1,163,944	19,322,372	



Hillsborough City Elementary (68908) - 2018-19 Budget with						43355	v19.2b
LOCAL CONTROL FUNDING FORMULA						2018-19	
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment						COLA & Augmentation 3.700%	
						3 yr average 2.83% 2.83% 2018-19	
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	547.59	7,459	776	47	-	4,534,927	
Grades 4-6	464.63	7,571		43	-	3,537,624	
Grades 7-8	342.26	7,796		44	-	2,683,361	
Grades 9-12	-	9,034	235	52	-	-	
Subtract NSS	-	-	-			-	
NSS Allowance		-				-	
TOTAL BASE	1,354.48	10,270,447	424,930	60,535	-	10,755,912	
Targeted Instructional Improvement Block Grant						-	
Home-to-School Transportation						-	
Small School District Bus Replacement Program						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,755,912	
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE	
ECONOMIC RECOVERY TARGET PAYMENT						3/4	-
CALCULATE LCFF FLOOR							
				12-13	18-19		
				Rate	ADA		
Current year Funded ADA times Base per ADA				4,989.33	1,354.48	6,757,948	
Current year Funded ADA times Other RL per ADA				81.57	1,354.48	110,485	
Necessary Small School Allowance at 12-13 rates						-	
2012-13 Categoricals						1,026,526	
Floor Adjustments						-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-	
Less Fair Share Reduction						(854,482)	
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,216.34	1,354.48	3,001,988	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,042,465	

Hillsborough City Elementary (68908) - 2018-19 Budget with				43355	v19.2b
LOCAL CONTROL FUNDING FORMULA				2018-19	
CALCULATE LCFF PHASE-IN ENTITLEMENT					
				<b>2018-19</b>	
LOCAL CONTROL FUNDING FORMULA TARGET				10,755,912	
LOCAL CONTROL FUNDING FORMULA FLOOR				10,042,465	
LCFF Need (LCFF Target less LCFF Floor, if positive)				713,447	
Current Year Gap Funding				100.00%	713,447
ECONOMIC RECOVERY PAYMENT				-	
Miscellaneous Adjustments				-	
<b>LCFF Entitlement before Minimum State Aid provision</b>				<b>10,755,912</b>	
CALCULATE STATE AID					
Transition Entitlement				10,755,912	
Local Revenue (including RDA)				(20,151,238)	
Gross State Aid				-	
CALCULATE MINIMUM STATE AID					
				12-13 Rate	18-19 ADA
				5,070.89	1,354.48
				MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA				6,868,419	
2012-13 NSS Allowance (deficit)				-	
Minimum State Aid Adjustments				-	
Less Current Year Property Taxes/In Lieu				(20,151,238)	
Subtotal State Aid for Historical RL/Charter General BG				-	
Categorical funding from 2012-13				172,044	
Charter Categorical Block Grant adjusted for ADA				-	
Minimum State Aid Guarantee				172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
Local Control Funding Formula Floor plus Funded Gap				-	
Minimum State Aid plus Property Taxes including RDA				-	
Offset				-	
Minimum State Aid Prior to Offset				-	
Total Minimum State Aid with Offset				-	
TOTAL STATE AID				172,044	
<b>Additional State Aid (Additional SA)</b>				-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				10,755,912	
CHANGE OVER PRIOR YEAR				1.94%	204,645
LCFF Entitlement PER ADA				7,941	
PER ADA CHANGE OVER PRIOR YEAR				7.19%	533
BASIC AID STATUS (school districts only)				Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES					
				Increase	2018-19
State Aid				0.00%	172,044
Property Taxes net of in-lieu				5.23%	20,151,238
Charter in-Lieu Taxes				0.00%	-
LCFF pre COE, Choice, Supp				5.18%	20,323,282

Hillsborough City Elementary (68908) - 2018-19 Budget with						
LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		2.570%
				3.50%	3.50%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	543.87	7,651	796	59	-	4,626,228
Grades 4-6	453.99	7,766		54	-	3,550,366
Grades 7-8	316.22	7,996		56	-	2,546,195
Grades 9-12	-	9,266	241	67	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,314.08	10,215,330	432,921	74,537	-	10,722,788
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,722,788
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					100%	-
CALCULATE LCFF FLOOR						
				12-13	19-20	
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,314.08	6,556,379
Current year Funded ADA times Other RL per ADA				81.57	1,314.08	107,190
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,743.07	1,314.08	3,604,613
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,440,226

Hillsborough City Elementary (68908) - 2018-19 Budget with				
LOCAL CONTROL FUNDING FORMULA				2019-20
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				<b>2019-20</b>
LOCAL CONTROL FUNDING FORMULA TARGET				10,722,788
LOCAL CONTROL FUNDING FORMULA FLOOR				10,440,226
LCFF Need (LCFF Target less LCFF Floor, if positive)				-
Current Year Gap Funding		100.00%		-
ECONOMIC RECOVERY PAYMENT				-
Miscellaneous Adjustments				-
<b>LCFF Entitlement before Minimum State Aid provision</b>				<b>10,722,788</b>
CALCULATE STATE AID				
Transition Entitlement				10,722,788
Local Revenue (including RDA)				(21,207,498)
Gross State Aid				-
CALCULATE MINIMUM STATE AID				
	12-13 Rate	19-20 ADA	MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,314.08		6,663,555
2012-13 NSS Allowance (deficit)				-
Minimum State Aid Adjustments				-
Less Current Year Property Taxes/In Lieu				(21,207,498)
Subtotal State Aid for Historical RL/Charter General BG				-
Categorical funding from 2012-13				172,044
Charter Categorical Block Grant adjusted for ADA				-
Minimum State Aid Guarantee				172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Floor plus Funded Gap				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimum State Aid with Offset				-
TOTAL STATE AID				172,044
<b>Additional State Aid (Additional SA)</b>				-
LCFF Phase-In Entitlement				
(before COE transfer, Choice & Charter Supplemental)				10,722,788
CHANGE OVER PRIOR YEAR	-0.31%	(33,124)		
LCFF Entitlement PER ADA				8,160
PER ADA CHANGE OVER PRIOR YEAR	2.76%	219		
BASIC AID STATUS (school districts only)				Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase		2019-20
State Aid	0.00%	-		172,044
Property Taxes net of in-lieu	5.24%	1,056,260		21,207,498
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	5.20%	1,056,260		21,379,542

Hillsborough City Elementary (68908) - 2018-19 Budget with	43355	v19.2b
LOCAL CONTROL FUNDING FORMULA	2020-21	
CALCULATE LCFF TARGET		
Unduplicated as % of Enrollment	3 yr average	COLA & Augmentation 2.670% 3.54% 3.54% <b>2020-21</b>
	ADA Base Gr Span Supp Concen	TARGET
Grades TK-3	543.87 7,855 817 61 -	4,749,833
Grades 4-6	453.99 7,973 - 56 -	3,645,289
Grades 7-8	316.22 8,209 - 58 -	2,614,229
Grades 9-12	- 9,513 247 69 -	-
Subtract NSS	- - -	-
NSS Allowance	- -	-
TOTAL BASE	1,314.08 10,487,611 444,342 77,398 -	11,009,351
Targeted Instructional Improvement Block Grant		-
Home-to-School Transportation		-
Small School District Bus Replacement Program		-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		<b>11,009,351</b>
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>		TRUE
ECONOMIC RECOVERY TARGET PAYMENT	100%	-
CALCULATE LCFF FLOOR		
	12-13 Rate 20-21 ADA	
Current year Funded ADA times Base per ADA	4,989.33 1,314.08	6,556,379
Current year Funded ADA times Other RL per ADA	81.57 1,314.08	107,190
Necessary Small School Allowance at 12-13 rates		-
2012-13 Categoricals		1,026,526
Floor Adjustments		-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	- -	-
Less Fair Share Reduction		(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA	- -	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 2,743.07 1,314.08	3,604,613
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		<b>10,440,226</b>

Hillsborough City Elementary (68908) - 2018-19 Budget with		43355	v19.2b
LOCAL CONTROL FUNDING FORMULA		2020-21	
CALCULATE LCFF PHASE-IN ENTITLEMENT			
		2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET		11,009,351	
LOCAL CONTROL FUNDING FORMULA FLOOR		10,440,226	
LCFF Need (LCFF Target less LCFF Floor, if positive)		-	
Current Year Gap Funding		100.00%	-
ECONOMIC RECOVERY PAYMENT		-	
Miscellaneous Adjustments		-	
LCFF Entitlement before Minimum State Aid provision		11,009,351	
CALCULATE STATE AID			
Transition Entitlement		11,009,351	
Local Revenue (including RDA)		(22,013,771)	
Gross State Aid		-	
CALCULATE MINIMUM STATE AID			
		12-13 Rate	20-21 ADA
		5,070.89	1,314.08
		MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA		6,663,555	
2012-13 NSS Allowance (deficit)		-	
Minimum State Aid Adjustments		-	
Less Current Year Property Taxes/In Lieu		(22,013,771)	
Subtotal State Aid for Historical RL/Charter General BG		-	
Categorical funding from 2012-13		172,044	
Charter Categorical Block Grant adjusted for ADA		-	
Minimum State Aid Guarantee		172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap		-	
Minimum State Aid plus Property Taxes including RDA		-	
Offset		-	
Minimum State Aid Prior to Offset		-	
Total Minimum State Aid with Offset		-	
TOTAL STATE AID		172,044	
Additional State Aid (Additional SA)		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		11,009,351	
CHANGE OVER PRIOR YEAR		2.67%	286,563
LCFF Entitlement PER ADA		8,378	
PER ADA CHANGE OVER PRIOR YEAR		2.67%	218
BASIC AID STATUS (school districts only)		Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2020-21
State Aid		0.00%	172,044
Property Taxes net of in-lieu		3.80%	22,013,771
Charter in-Lieu Taxes		0.00%	-
LCFF pre COE, Choice, Supp		3.77%	22,185,815

# Hillsborough City Elementary (68908) - 2018-19 Budge

## EDUCATION PROTECTION ACCOUNT

	Certification:	P-2 2017-18	Est. Annual 2017-18	2018-19	2019-20
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>					
A-1 Total ADA for EPA Minimum		1,424.21	1,424.30	1,354.48	1,314.08
A-2 Minimum Funding per ADA		200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)		284,842	284,860	270,896	262,816
<b>EPA PROPORTIONATE SHARE CAP</b>					
Adjusted Total Revenue Limit			7,222,483	6,868,433	6,663,569
Current Year Adjusted NSS Allowance			-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		7,222,027	7,222,483	6,868,433	6,663,569
B-2 Local Revenue/In-lieu of Property Taxes		19,120,983	19,150,328	20,151,238	21,207,498
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)		-	-	-	-
<b>EPA PROPORTIONATE SHARE</b>					
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		7,222,027	7,222,483	6,868,433	6,663,569
C-2 Statewide EPA Proportionate Share Ratio <i>(as of P-2 certification)</i>	25.89051467%		N/A	25.89000000%	25.89000000%
C-3 EPA Proportionate Share (C-1 * C-2)		1,869,820	1,869,938	1,778,237	1,725,198
<b>EPA ENTITLEMENT</b>					
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)		284,842	284,860	270,896	262,816
D-2 Miscellaneous Adjustments**		-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)		284,842	284,860	270,896	262,816
D-4 Prior Year Annual Adjustment		(18)	N/A	18	-
D-5 P2 Entitlement Net of PY Adjustment		284,824	N/A	270,914	262,816
C-2 Statewide EPA Proportionate Share Ratio <i>(as of Annual certification)</i>	25.89051467%		25.89051467%	25.89000000%	25.89000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		284,860	N/A	270,896	262,816

# Hillsborough City Elementary (68908) - 2018-19 Budge

## EDUCATION PROTECTION ACCOUNT

	Certification:	P-2 2017-18	Est. Annual 2017-18	2018-19	2019-20
<b>Calculation of Net State Aid before Minimum State Aid</b>					
Phase-In Entitlement		10,551,267	N/A	10,755,912	10,722,788
Less Property Taxes/In-Lieu		19,150,328	N/A	20,151,238	21,207,498
Gross State Aid		-	N/A	-	-
Less EPA Allocation		284,860	N/A	270,896	262,816
Net State Aid		-	N/A	-	-
<b>Minimum State Aid</b>					
Adjusted Total Revenue Limit		7,222,469	N/A	6,868,419	6,663,555
2012-13 Deficited NSS Allowance		-	N/A	-	-
Less Property Taxes/In-Lieu		19,150,328	N/A	20,151,238	21,207,498
Less EPA Allocation		284,860	N/A	270,896	262,816
Revenue Limit Minimum State Aid		-	N/A	-	-
Categorical Minimum State Aid		172,044	N/A	172,044	172,044
Minimum State Aid Guarantee		172,044	N/A	172,044	172,044
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>		-	N/A	-	-
<b>LCFF State Aid</b>		172,044	N/A	172,044	172,044
<b>EPA in Excess to LCFF Funding</b>		284,860	N/A	270,896	262,816



**EDUCATION PROTECTION ACCOUNT**

Certification:		2020-21	2021-22	2022-23
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>				
A-1	Total ADA for EPA Minimum	1,314.08	1,314.08	1,314.08
A-2	Minimum Funding per ADA	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	262,816	262,816	262,816
<b>EPA PROPORTIONATE SHARE CAP</b>				
	<i>Adjusted Total Revenue Limit</i>	6,663,569	6,663,569	6,663,569
	<i>Current Year Adjusted NSS Allowance</i>	-	-	-
B-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,663,569	6,663,569	6,663,569
B-2	Local Revenue/In-lieu of Property Taxes	22,013,771	22,852,294	22,852,294
B-3	EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-	-	-
<b>EPA PROPORTIONATE SHARE</b>				
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,663,569	6,663,569	6,663,569
C-2	Statewide EPA Proportionate Share Ratio ( <i>as of P-2 certification</i> )	25.89000000%	25.89000000%	25.89000000%
C-3	EPA Proportionate Share (C-1 * C-2)	1,725,198	1,725,198	1,725,198
<b>EPA ENTITLEMENT</b>				
D-1	EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	262,816	262,816	262,816
D-2	Miscellaneous Adjustments**	-	-	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	262,816	262,816	262,816
D-4	Prior Year Annual Adjustment	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	262,816	262,816	262,816
C-2	Statewide EPA Proportionate Share Ratio ( <i>as of Annual certification</i> )	25.89000000%	25.89000000%	25.89000000%
	<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	262,816	262,816	262,816

**EDUCATION PROTECTION ACCOUNT**

	Certification:		
	2020-21	2021-22	2022-23
<b>Calculation of Net State Aid before Minimum State Aid</b>			
Phase-In Entitlement	11,009,351	11,386,329	11,757,463
Less Property Taxes/In-Lieu	22,013,771	22,852,294	22,852,294
Gross State Aid	-	-	-
Less EPA Allocation	262,816	262,816	262,816
Net State Aid	-	-	-
<b>Minimum State Aid</b>			
Adjusted Total Revenue Limit	6,663,555	6,663,555	6,663,555
2012-13 Deficited NSS Allowance	-	-	-
Less Property Taxes/In-Lieu	22,013,771	22,852,294	22,852,294
Less EPA Allocation	262,816	262,816	262,816
Revenue Limit Minimum State Aid	-	-	-
Categorical Minimum State Aid	172,044	172,044	172,044
Minimum State Aid Guarantee	172,044	172,044	172,044
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-
<b>LCFF State Aid</b>	172,044	172,044	172,044
<b>EPA in Excess to LCFF Funding</b>	262,816	262,816	262,816

# Hillsborough City Elementary (68908) - 2018-19 Budget with 2017-18 Unaudited Actuals

## LCAP Percentage to Increase or Improve Services:

### Summary Supplemental & Concentration Grant

	2018-19	2019-20	2020-21	2021-22
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	60,535	74,537	77,398	80,049
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	60,535	74,537	77,398	80,049
3. Difference [1] less [2]	-	-	-	-
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	-	-	-	-
GAP funding rate	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	60,535	74,537	77,398	80,049
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	10,695,377	10,648,251	10,931,953	11,306,280
LCFF Phase-In Entitlement	10,755,912	10,722,788	11,009,351	11,386,329
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	0.57%	0.70%	0.71%	0.71%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5

### SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 60,535	\$ 74,537	\$ 77,398	\$ 80,049
Current year Percentage to Increase or Improve Services	0.57%	0.70%	0.71%	0.71%

**LCFF Calculator Universal Assumptions**

Hillsborough City Elementary (68908) - 2

**Summary of Funding**

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Target Components:</b>					
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%
Base Grant	10,411,306	10,270,447	10,215,330	10,487,611	10,846,710
Grade Span Adjustment	448,284	424,930	432,921	444,342	459,570
Supplemental Grant	46,479	60,535	74,537	77,398	80,049
Concentration Grant	-	-	-	-	-
Add-ons	-	-	-	-	-
<b>Total Target</b>	<b>10,906,069</b>	<b>10,755,912</b>	<b>10,722,788</b>	<b>11,009,351</b>	<b>11,386,329</b>

**Transition Components:**

Target	\$	10,906,069	\$	10,755,912	\$	10,722,788	\$	11,009,351	\$	11,386,329
Funded Based on Target Formula (PY P-2)		FALSE		FALSE		TRUE		TRUE		TRUE
Floor		10,283,976		10,042,465		10,440,226		10,440,226		10,440,226
<i>Remaining Need after Gap (informational only)</i>		354,802		-		-		-		-
Gap %		42.96644273%		100%		100%		100%		100%
Current Year Gap Funding		267,291		713,447		-		-		-
Miscellaneous Adjustments		-		-		-		-		-
Economic Recovery Target		-		-		-		-		-
Additional State Aid		-		-		-		-		-
<b>Total LCFF Entitlement</b>	<b>\$</b>	<b>10,551,267</b>	<b>\$</b>	<b>10,755,912</b>	<b>\$</b>	<b>10,722,788</b>	<b>\$</b>	<b>11,009,351</b>	<b>\$</b>	<b>11,386,329</b>

**Components of LCFF By Object Code**

	2017-18	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526
8011 - Fair Share	(854,482)	(854,482)	(854,482)	(854,482)	(854,482)
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	284,860	270,896	262,816	262,816	262,816
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	19,150,328	20,151,238	21,207,498	22,013,771	22,852,294
8096 - In-Lieu of Property Taxes	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>19,150,328</i>	<i>20,151,238</i>	<i>21,207,498</i>	<i>22,013,771</i>	<i>22,852,294</i>
<b>TOTAL FUNDING</b>	<b>\$ 19,607,232</b>	<b>\$ 20,594,178</b>	<b>\$ 21,642,358</b>	<b>\$ 22,448,631</b>	<b>\$ 23,287,154</b>

<i>Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ 8,771,105	\$ 9,567,370	\$ 10,656,754	\$ 11,176,464	\$ 11,638,009
Less: EPA in Excess to LCFF Funding	\$ 284,860	\$ 270,896	\$ 262,816	\$ 262,816	\$ 262,816
<b>Total Phase-In Entitlement</b>	<b>\$ 10,551,267</b>	<b>\$ 10,755,912</b>	<b>\$ 10,722,788</b>	<b>\$ 11,009,351</b>	<b>\$ 11,386,329</b>

**EPA Details**

% of Adjusted Revenue Limit - Annual	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 284,860	\$ 270,896	\$ 262,816	\$ 262,816	\$ 262,816
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	284,842	270,896	262,816	262,816	262,816
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	(18)	18	-	-	-
Accrual (from Assumptions)	-	-	-	-	-

LCFF Calculator Universal Assumptions					
Hillsborough City Elementary (68908) - 2					
Summary of Student Population					
	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Unduplicated Pupil Population</b>					
Enrollment	1,406	1,356	1,356	1,356	1,356
COE Enrollment	-	-	-	-	-
<i>Total Enrollment</i>	<i>1,406</i>	<i>1,356</i>	<i>1,356</i>	<i>1,356</i>	<i>1,356</i>
Unduplicated Pupil Count	48	48	48	48	48
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>48</i>	<i>48</i>	<i>48</i>	<i>48</i>	<i>48</i>
Rolling %, Supplemental Grant	2.1400%	2.8300%	3.5000%	3.5400%	3.5400%
Rolling %, Concentration Grant	2.1400%	2.8300%	3.5000%	3.5400%	3.5400%
<b>FUNDED ADA</b>					
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	599.31	547.59	543.87	543.87	543.87
Grades 4-6	469.15	464.63	453.99	453.99	453.99
Grades 7-8	355.84	342.26	316.22	316.22	316.22
Grades 9-12	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>1,424.30</b>	<b>1,354.48</b>	<b>1,314.08</b>	<b>1,314.08</b>	<b>1,314.08</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>1424.30</b>	<b>1354.48</b>	<b>1314.08</b>	<b>1314.08</b>	<b>1314.08</b>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	547.59	543.87	543.87	543.87	543.87
Grades 4-6	464.63	453.99	453.99	453.99	453.99
Grades 7-8	342.26	316.22	316.22	316.22	316.22
Grades 9-12	-	-	-	-	-
<b>Total Actual ADA</b>	<b>1,354.48</b>	<b>1,314.08</b>	<b>1,314.08</b>	<b>1,314.08</b>	<b>1,314.08</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>69.82</i>	<i>40.40</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>LCAP Percentage to Increase or Improve Services</b>					
	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concen \$	46,479 \$	60,535 \$	74,537 \$	77,398 \$	80,049
Current year Percentage to Increase or Improve S	0.44%	0.57%	0.70%	0.71%	0.71%

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	35,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	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	0.00	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
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			0.00	0.00		
Other Sources/Uses Detail								
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					35,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	115,000.00	115,000.00	0.00	0.00

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Unaudited Actuals  
2017-18 Unaudited Actuals  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>



CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

PASSED

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

PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

PASSED

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

PASSED

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

PASSED

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

PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## **EXPORT CHECKS**

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

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

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

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

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

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

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

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

Checks Completed.

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Unaudited Actuals  
2018-19 Budget  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6230	-22,766.69
Total of negative resource balances for Fund 01		-22,766.69

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	9790	-22,766.69

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

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

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



## **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

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

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

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

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

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

Checks Completed.

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
	<b>UNDUPLICATED PUPIL COUNT</b>									155
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	154,738.14	0.00	0.00	0.00	176,062.84	288,645.61	1,233,021.05		1,852,467.64
2000-2999	Classified Salaries	67,444.14	0.00	0.00	0.00	766.50	679,946.28	288,818.90		1,036,975.82
3000-3999	Employee Benefits	75,557.06	0.00	0.00	0.00	48,372.87	347,665.25	491,604.80		963,199.98
4000-4999	Books and Supplies	3,511.54	0.00	0.00	0.00	608.85	7,491.74	13,070.43		24,682.56
5000-5999	Services and Other Operating Expenditures	14,668.37	0.00	0.00	0.00	54,114.65	875,313.82	48,062.80		992,159.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	315,919.25	0.00	0.00	0.00	279,925.71	2,199,062.70	2,074,577.98	0.00	4,869,485.64
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
PCRA	Program Cost Report Allocations	224,147.91								224,147.91
	Total Indirect Costs and PCR Allocations	224,147.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,147.91
	TOTAL COSTS	540,067.16	0.00	0.00	0.00	279,925.71	2,199,062.70	2,074,577.98	0.00	5,093,633.55
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
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	163,808.74	0.00		163,808.74
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	56,055.93	0.00		56,055.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	54.59	0.00	0.00		54.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	33,422.43	65.56	23.83		33,511.82
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	33,477.02	219,930.23	23.83	0.00	253,431.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	33,477.02	219,930.23	23.83	0.00	253,431.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									253,431.08

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	154,738.14	0.00	0.00	0.00	176,062.84	288,645.61	1,233,021.05		1,852,467.64
2000-2999	Classified Salaries	67,444.14	0.00	0.00	0.00	766.50	516,137.54	288,818.90		873,167.08
3000-3999	Employee Benefits	75,557.06	0.00	0.00	0.00	48,372.87	291,609.32	491,604.80		907,144.05
4000-4999	Books and Supplies	3,511.54	0.00	0.00	0.00	554.26	7,491.74	13,070.43		24,627.97
5000-5999	Services and Other Operating Expenditures	14,668.37	0.00	0.00	0.00	20,692.22	875,248.26	48,038.97		958,647.82
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	315,919.25	0.00	0.00	0.00	246,448.69	1,979,132.47	2,074,554.15	0.00	4,616,054.56
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
PCRA	Program Cost Report Allocations	224,147.91								224,147.91
	Total Indirect Costs and PCR Allocations	224,147.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,147.91
	TOTAL BEFORE OBJECT 8980	540,067.16	0.00	0.00	0.00	246,448.69	1,979,132.47	2,074,554.15	0.00	4,840,202.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									4,840,202.47
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	390.00		390.00
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	66.34		66.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	456.34	0.00	456.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	456.34	0.00	456.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,143,204.65
	TOTAL COSTS									4,143,660.99

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	5,279,784.55	4,455,660.43
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	5,279,784.55	4,455,660.43

  

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	174.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	174.00

**SELPA:** San Mateo County (CA)

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

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

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
1	93,744.35	80,253.83
2	576,528.20	493,561.46
3	404,619.23	346,391.48
Total exempt reductions	1,074,891.78	920,206.77

**SELPA:** San Mateo County (CA)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

\_\_\_\_\_ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

\_\_\_\_\_

\_\_\_\_\_

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

\_\_\_\_\_ (e)

\_\_\_\_\_

\_\_\_\_\_

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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


**SELPA:** San Mateo County (CA)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	5,093,633.55		
b. Less: Expenditures paid from federal sources	253,431.08		
c. Expenditures paid from state and local sources	4,840,202.47	5,279,784.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		5,279,784.55	
Less: Exempt reduction(s) for SECTION 1		1,074,891.78	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,840,202.47	4,204,892.77	635,309.70

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	5,093,633.55		
b. Less: Expenditures paid from federal sources	253,431.08		
c. Expenditures paid from state and local sources	4,840,202.47	5,279,784.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		5,279,784.55	
Less: Exempt reduction(s) from SECTION 1		1,074,891.78	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,840,202.47	4,204,892.77	635,309.70
d. Special education unduplicated pupil count	155	174	
e. Per capita state and local expenditures (A2c/A2d)	31,227.11	24,166.05	7,061.06

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:** San Mateo County (CA)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,143,660.99	4,455,660.43	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,455,660.43	
Less: Exempt reduction(s) from SECTION 1		920,206.77	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,143,660.99	3,535,453.66	608,207.33

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,143,660.99	4,455,660.43	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		4,455,660.43	
Less: Exempt reduction(s) from SECTION 1		920,206.77	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,143,660.99	3,535,453.66	608,207.33
b. Special education unduplicated pupil count	155	174	
c. Per capita local expenditures (B2a/B2b)	26,733.30	20,318.70	6,414.60

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

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

Joyce Shen  
Contact Name

(650) 548-4203  
Telephone Number

Chief Business Official  
Title

jshen@hcsd.k12.ca.us  
E-mail Address



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									155
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	154,738.14	0.00	0.00	0.00	176,062.84	288,645.61	1,233,021.05		1,852,467.64
2000-2999	Classified Salaries	67,444.14	0.00	0.00	0.00	766.50	679,946.28	288,818.90		1,036,975.82
3000-3999	Employee Benefits	75,557.06	0.00	0.00	0.00	48,372.87	347,665.25	491,604.80		963,199.98
4000-4999	Books and Supplies	3,511.54	0.00	0.00	0.00	608.85	7,491.74	13,070.43		24,682.56
5000-5999	Services and Other Operating Expenditures	14,668.37	0.00	0.00	0.00	54,114.65	875,313.82	48,062.80		992,159.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	315,919.25	0.00	0.00	0.00	279,925.71	2,199,062.70	2,074,577.98	0.00	4,869,485.64
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
PCRA	Program Cost Report Allocations (non-add)	224,147.91								224,147.91
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	315,919.25	0.00	0.00	0.00	279,925.71	2,199,062.70	2,074,577.98	0.00	4,869,485.64
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
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	163,808.74	0.00		163,808.74
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	56,055.93	0.00		56,055.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	54.59	0.00	0.00		54.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	33,422.43	65.56	23.83		33,511.82
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	33,477.02	219,930.23	23.83	0.00	253,431.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	33,477.02	219,930.23	23.83	0.00	253,431.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									253,431.08

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	154,738.14	0.00	0.00	0.00	176,062.84	288,645.61	1,233,021.05		1,852,467.64
2000-2999	Classified Salaries	67,444.14	0.00	0.00	0.00	766.50	516,137.54	288,818.90		873,167.08
3000-3999	Employee Benefits	75,557.06	0.00	0.00	0.00	48,372.87	291,609.32	491,604.80		907,144.05
4000-4999	Books and Supplies	3,511.54	0.00	0.00	0.00	554.26	7,491.74	13,070.43		24,627.97
5000-5999	Services and Other Operating Expenditures	14,668.37	0.00	0.00	0.00	20,692.22	875,248.26	48,038.97		958,647.82
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	315,919.25	0.00	0.00	0.00	246,448.69	1,979,132.47	2,074,554.15	0.00	4,616,054.56
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
PCRA	Program Cost Report Allocations (non-add)	224,147.91								224,147.91
	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	315,919.25	0.00	0.00	0.00	246,448.69	1,979,132.47	2,074,554.15	0.00	4,616,054.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									4,616,054.56
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	390.00		390.00
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	66.34		66.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	456.34	0.00	456.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	456.34	0.00	456.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,143,204.65
	TOTAL COSTS									4,143,660.99

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

**SELPA:** San Mateo County (CA)

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

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

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

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

## **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** San Mateo County (CA)

**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].

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS  
(line (b) minus line (e), zero if negative)

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:** San Mateo County (CA)

**SECTION 3**

**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

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
5,554,291.78		
247,791.65		
5,306,500.13	4,840,202.47	
	0.00	
	4,840,202.47	
	0.00	
	0.00	
5,306,500.13	4,840,202.47	466,297.66

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.

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

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

Budgeted Amounts FY 2018-19	Comparison Year FY 2017-18	Difference
5,554,291.78		
247,792		
5,306,500.13	4,840,202.47	
	0.00	
	4,840,202.47	
	0.00	
	0.00	
5,306,500.13	4,840,202.47	
155	155	
34,235.48	31,227.11	3,008.37

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

**SELPA:** San Mateo County (CA)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2018-19</b>	<b>Comparison Year FY 2017-18</b>	<b>Difference</b>
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	4,822,407.02	4,143,660.99	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,143,660.99	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,822,407.02	4,143,660.99	678,746.03

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.

	<b>Budget FY 2018-19</b>	<b>Comparison Year FY 2017-18</b>	<b>Difference</b>
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	4,822,407.02	4,143,660.99	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,143,660.99	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,822,407.02	4,143,660.99	678,746.03
b. Special education unduplicated pupil count	155	155	
c. Per capita local expenditures (B2a/B2b)	31,112.30	26,733.30	4,379.00

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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Title

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E-mail Address

Current LEA: 41-68908-0000000 Hillsborough City Elementary		
Selected SELPA: CA		
(Enter a SELPA ID from the list below then save and close)		
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CA	San Mateo County	