

MADERA UNIFIED SCHOOL DISTRICT

2018-19 Unaudited Actuals

& 2019-20 Modified Budget



Board of Trustees:

Ray G. Seibert, President; Ruben Mendoza, Clerk
Brent Fernandes, Ed McIntyre; Joetta Fleak; Lucy Salazar

Superintendent:

Todd Lile

Deputy Superintendent of Administrative & Support Services:

Sandon Schwartz

Chief Financial Officer:

Arelis Garcia





MADERA UNIFIED SCHOOL DISTRICT

WE BELIEVE in...

- Strong relationships between students, staff, parents and our community
- Rigorous expectations for ALL students with proper supports and opportunities to achieve mastery
- Collaboratively planned relevant, challenging, and creative lessons
- Intrinsic motivation through curiosity, creativity, and choice
- Intentionally engaging classrooms and active learning
- Strong civic engagement through service learning
- The highest student achievement in all areas
- An orderly learning environment with dynamic school cultures
- A financially sound & effective organization

2018-19 Unaudited Actuals

Enrollment & Attendance

According to the California Department of Education's DataQuest, our Enrollment for 2018-19 was 20,011 and Attendance was 18,987. Attendance was 94.9% of enrollment. Attendance is the major driver of the district's revenue through the Local Control Funding Formula (LCFF).

General Fund Revenue

The district's actual revenue for 2018-19 was \$273,650,470. This amount includes \$212,082,799 Unrestricted and \$61,567,671 Restricted.

The LCFF revenue is part of the unrestricted funds. This year the LCFF was fully funded by the state at \$219,627,980, this amount includes a 3.70% cost-of-living adjustment (COLA).

General Fund Expenses

The district's actual expenses for 2018-19 was \$259,626,581. This amount includes \$198,730,887 Unrestricted and \$60,895,694 Restricted

General Fund Ending Balance & Reserve

The General Fund ending balance as of June 30, 2019 was \$65 million. After subtracting the funds for One Time Projects and Set Aside the district's reserve ended at 16.1%

2019-20 Modified Budget

Assumptions

The district's revenue projection for 2019-20 was updated using the Adopted Budget submitted by the governor to incorporate the latest budget and financial planning factors. The LCFF revenue includes a 3.26% cost-of-living (COLA) adjustment for 2019-20. The state projected COLA for the next three years are below,

	2020-21	2021-22	2022-23
Cost-of-Living Adjustment (COLA)	3.00%	2.80%	3.16%

Governor Newsom signed the state budget that builds a strong fiscal foundation and makes significant progress to pay down the unfunded pension liabilities. This fiscal year includes \$3.1 billion to CalSTRS and CalPERS on behalf of schools. This payment reduces the CalSTRS and CalPERS contribution for Madera Unified for this year, but the contribution percentages is still raising in future years. Madera Unified's CalSTRS contribution is 17.1% and 19.721% for CalPERS for the current fiscal year.

	2020-21	2021-22	2022-23
CalSTRS	18.40%	18.10%	18.10%
CalPERS	22.70%	24.60%	25.40%

Enrollment & Attendance

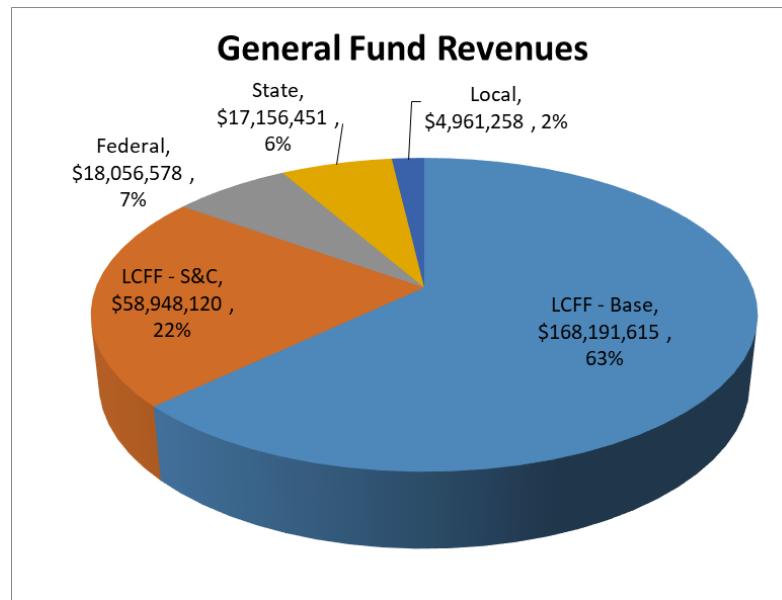
The school year began on August 12, 2019 and students poured throughout the schools in our district. The enrollment projection for school year 2019-20 is at 20,040. The first Wednesday in October will give us the CBEDS enrollment count. At this time, we will adjust the average daily attendance (ADA) projection according to this count. The CBEDS enrollment count will also be used to initiate the enrollment projection and staffing analysis for the 2020-21 school year.

The 2019-20 budget was built using a conservative projection increase in ADA of 41. The average daily attendance rate for the district is around 95%.

	Enrollment	P2 ADA	Enrollment Increase/Decrease	Attendance Increase/Decrease	%
2015-16	19,778	18,859	3	70	95.4%
2016-17	19,960	19,064	182	205	95.5%
2017-18	20,017	19,026	57	-38	95.0%
2018-19	20,011	18,987	-6	-39	94.9%
2019-20	20,040	19,028	29	41	95.0%

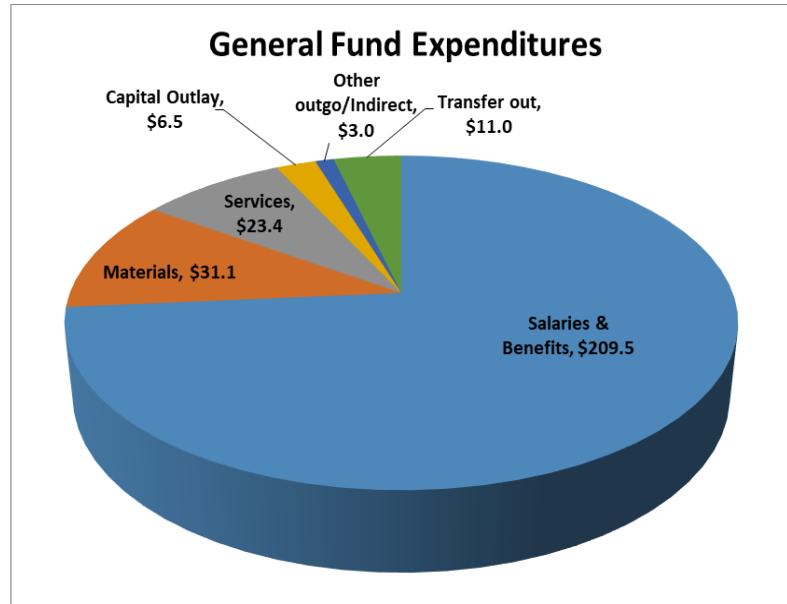
General Fund Revenue \$267.3 million

Eighty-five percent of the District's funding comes from the State LCFF Model. Federal and State revenue are 13% with Local revenue at 2% of our budget. Unrestricted revenue accounts for \$211,707,446 and \$55,606,576 for Restricted.



General Fund Expenditures \$284.5 million

The district's operating budget is 77% in salaries (excluding transfers). Unrestricted revenue encompasses for \$225,612,107 and \$58,912,485 for restricted. Our district spends in average \$20 million per month.



General Fund Ending Balance & Reserve

Districts are required to have a minimum balance available to meet potential emergency needs. Assuring that adequate balances are available at the end of the year is an important part of district fiscal management. The state requires only 3% reserve; the board recognizes that 3% is not enough reserve to deal with an emergency. The board approved minimum fund balance of 10%.

Taking in account that LCFF was fully funded in 2018-19, it is essential to examine the current year's unrestricted balance and how it may change in the out years. COLA will be the primary driver of funding increases. At the same time, MUSD must address the rising of pension benefit cost, increased in step & column cost, health & welfare increases, and support encroaching programs such as Special Education and Route Repair Maintenance Account (RRMA).

Based on the most current information, the projected district's ending balance and reserve for the next four years are below,

	2019-20	2020-21	2021-22	2022-23
Projected Ending Balance	\$48,008,311	\$38,753,772	\$32,193,598	\$29,832,366
Projected Reserve	14.70%	11.70%	9.50%	8.60%

Other Funds

All other funds such as Adult Education, Preschool, and Child Nutrition are self-sustained programs. They operate within its revenues and no contribution from the General Fund is necessary at this time.

Fund #	Description	Beginning Balance 7/01/2019	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2020
01	General Fund	\$ 65,218,881	\$ 267,284,022	\$ 273,524,592	\$ (10,970,000)	\$ 48,008,311
11	Adult Education	\$ 169,470	\$ 1,449,391	\$ 1,616,862		\$ 1,999
12	Child Development	\$ 392,560	\$ 3,101,541	\$ 3,494,101		\$ 0
13	Child Nutrition	\$ 1,664,890	\$ 14,663,330	\$ 14,663,330		\$ 1,664,890
21	Building Fund (Bond Proceeds)	\$ 40,114,003	\$ 650,000	\$ 40,114,003		\$ 650,000
25	Developer Fees	\$ 4,546,461	\$ 1,520,000	\$ 4,546,461	\$ (185,167)	\$ 1,334,833
27	Redevelopment Agency	\$ 128,021	\$ 901,500	\$ -	\$ (901,500)	\$ 128,021
35	County School Facilities	\$ 4,095,538	\$ 40,000	\$ 4,095,537		\$ 40,001
40	Special Reserve Capital	\$ 5,457,300	\$ 100,000	\$ 4,764,430	\$ 1,000,000	\$ 1,792,870
41	Special Reserve Building	\$ 73,851,221	\$ 400,000	\$ 73,851,220	\$ 10,000,000	\$ 10,400,001
56	Debt Service	\$ 6,551,325	\$ 2,000	\$ 7,607,992	\$ 1,056,667	\$ 2,000
73-75	Foundation Scholarship	\$ 95,693	\$ 1,244	\$ 95,694	\$ -	\$ 1,243
	TOTAL	\$ 202,285,362	\$ 290,113,028	\$ 428,374,222	\$ -	\$ 64,024,168

MULTI-YEAR PROJECTION

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for MUSD students.

The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

The table below shows the new revenue estimated to receive in future years from the COLA in the LCFF,

New Revenue from LCFF			
	2020-21	2021-22	2022-23
Estimated COLA	3.00%	2.80%	3.16%
Estimated LCFF Revenue	\$ 234,312,509	\$ 240,777,141	\$ 248,287,903
Total	\$ 7,200,000	\$ 6,500,000	\$ 7,600,000

The table below shows the major areas of expense increases for the upcoming years,

New Expenses			
	2020-21	2021-22	2022-23
Step & Col Increase	\$ 1,500,000	\$ 1,450,000	\$ 1,430,000
STRS	\$ 1,300,000	\$ -	\$ -
PERS	\$ 850,000	\$ 400,000	\$ 200,000
H&W	\$ 990,000	\$ 1,020,000	\$ 1,050,000
COP Payment	\$ 2,000,000	\$ 3,000,000	
New DLI Program	\$ 300,000		
MHS 2 Automotive Teachers	\$ 150,000		
Matilda Torres Personnel	\$ 3,300,000	\$ 1,200,000	
Matilda Torres HS Operating Budget	\$ 600,000		
Concurrent Middle School Personnel	\$ 350,000		
Concurrent Middle School Operating Budget	\$ 100,000		
Total	\$ 11,440,000	\$ 7,070,000	\$ 2,680,000

Future Years

2020-21

1. Estimated COLA 3.0%, \$7.2 million in new revenue
2. Major increases CalSTRS/CalPERS, Step/Column, H&W \$4.4 million
3. Flat enrollment and ADA
4. Open Matilda Torres High School \$3 million
5. Open Concurrent Middle School \$1 million
6. Begin 2018 COP payments \$2 million (interest only)

2021-22

1. Estimated COLA 2.80%, \$6.5 million in new revenue
2. Major increases CalSTRS/CalPERS, Step/Column, H&W \$2.6 million
3. Flat enrollment and ADA
4. Continue COP payments \$5 million (principal & interest)
5. Begin plans for 2 new K-8 schools

2022-2023

1. Estimated COLA 3.16%, \$7.5 million in new revenue
2. Major increases CalSTRS/CalPERS, Step/Column, H&W \$2.6 million
3. Flat enrollment and ADA
4. Continue plans for 2 new K-8 schools

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries, and the most important rigorous programs, and high quality learning for our students.

Honesty + Competency = Trust



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	219,627,980.05	0.00	219,627,980.05	227,139,735.00	0.00	227,139,735.00	3.4%
2) Federal Revenue		8100-8299	350,346.46	15,719,722.19	16,070,068.65	0.00	18,056,578.00	18,056,578.00	12.4%
3) Other State Revenue		8300-8599	7,877,449.77	23,521,410.85	31,398,860.62	4,280,842.00	12,875,609.00	17,156,451.00	-45.4%
4) Other Local Revenue		8600-8799	2,358,275.91	4,088,527.27	6,446,803.18	1,333,798.00	3,597,460.00	4,931,258.00	-23.5%
5) TOTAL, REVENUES			230,214,052.19	43,329,660.31	273,543,712.50	232,754,375.00	34,529,647.00	267,284,022.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	86,274,525.93	12,522,701.21	98,797,227.14	90,987,862.00	11,814,175.00	102,802,037.00	4.1%
2) Classified Salaries		2000-2999	26,193,797.17	5,642,174.45	31,835,971.62	27,094,546.00	5,722,962.00	32,817,508.00	3.1%
3) Employee Benefits		3000-3999	51,770,685.11	25,228,124.05	76,998,809.16	56,139,500.00	17,695,571.00	73,835,071.00	-4.1%
4) Books and Supplies		4000-4999	5,902,749.16	4,375,528.02	10,278,277.18	18,490,214.00	12,650,911.00	31,141,125.00	203.0%
5) Services and Other Operating Expenditures		5000-5999	13,181,633.80	7,745,307.31	20,926,941.11	15,616,033.00	7,755,005.00	23,371,038.00	11.7%
6) Capital Outlay		6000-6999	1,692,402.14	3,167,250.86	4,859,653.00	5,063,799.00	1,448,750.00	6,512,549.00	34.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	2,945,790.83	1,032,236.89	3,978,027.72	3,082,235.00	814,849.00	3,897,084.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,147,481.81)	1,182,370.80	(965,111.01)	(1,869,082.00)	1,010,262.00	(858,820.00)	-11.0%
9) TOTAL, EXPENDITURES			185,814,102.33	60,895,693.59	246,709,795.92	214,605,107.00	58,912,485.00	273,517,592.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			44,399,949.86	(17,566,033.28)	26,833,916.58	18,149,268.00	(24,382,838.00)	(6,233,570.00)	-123.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	46,331.44	0.00	46,331.44	30,000.00	0.00	30,000.00	-35.2%
b) Transfers Out		7600-7629	12,912,785.00	0.00	12,912,785.00	11,000,000.00	0.00	11,000,000.00	-14.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	60,425.65	60,425.65	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	4,000.00	0.00	4,000.00	7,000.00	0.00	7,000.00	75.0%
3) Contributions		8980-8999	(18,177,585.07)	18,177,585.07	0.00	(21,076,929.00)	21,076,929.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,048,038.63)	18,238,010.72	(12,810,027.91)	(32,053,929.00)	21,076,929.00	(10,977,000.00)	-14.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,351,911.23	671,977.44	14,023,888.67	(13,904,661.00)	(3,305,909.00)	(17,210,570.00)	-222.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	48,561,060.78	2,633,931.84	51,194,992.62	61,912,972.01	3,305,909.28	65,218,881.29	27.4%	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	9795	48,561,060.78	2,633,931.84	51,194,992.62	61,912,972.01	3,305,909.28	65,218,881.29	27.4%	
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	9795	48,561,060.78	2,633,931.84	51,194,992.62	61,912,972.01	3,305,909.28	65,218,881.29	27.4%	
2) Ending Balance, June 30 (E + F1e)	9795	61,912,972.01	3,305,909.28	65,218,881.29	48,008,311.01	0.28	48,008,311.29	48,008,311.29	-26.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Stores	9712	479,828.98	0.00	479,828.98	500,805.00	0.00	500,805.00	500,805.00	4.4%
Prepaid Items	9713	130,308.21	0.00	130,308.21	130,308.21	0.00	130,308.21	130,308.21	0.0%
All Others	9719	20,976.40	0.00	20,976.40	0.00	0.00	0.00	0.00	-100.0%
b) Restricted	9740	0.00	3,305,909.28	3,305,909.28	0.00	0.82	0.82	0.82	-100.0%
c) Committed									
Stabilization Arrangements	9750	0.00	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	0.00	0.0%
d) Assigned									
Other Assignments	9780	19,465,770.20	0.00	19,465,770.20	5,515,223.00	0.00	5,515,223.00	5,515,223.00	-71.7%
RRM Athletics Fields	0000	1,500,000.00		1,500,000.00					
School Site/Athletics	0000	672,524.00		672,524.00					
Teacher Residency Grant	0000	424,258.00		424,258.00					
S/C Targeted Support	0000	4,054,340.00		4,054,340.00					
Dept/Program Carryover Budgets	0000	285,803.00		285,803.00					
One Time Funding CTE BLDG	0000	2,807,203.00		2,807,203.00					
One Time Funding ERATE	0000	723,796.00		723,796.00					
One Time Funding	0000	45,230.00		45,230.00					
Instructional Materials for New School	0000	4,000,000.00		4,000,000.00					
School Libraries	0000	1,000,000.00		1,000,000.00					
G.A.S.B. 16 Vacation Accrual	0000	415,223.00		415,223.00					
Instructional Materials for New School	0000				4,000,000.00		4,000,000.00		
G.A.S.B. 16 Vacation Accrual	0000					415,223.00	415,223.00		
New DLI Program (5 teachers/6 months)	0000					350,000.00	350,000.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
MHS Automotive (2 teachers/6 months	0000	9780				100,000.00		100,000.00	
MTHS Athletic & Activities Dir	0000	9780				150,000.00		150,000.00	
5 New Electric Buses	0000	9780				500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,788,677.00	0.00	7,788,677.00	8,535,738.00	0.00	8,535,738.00	9.6%
Unassigned/Unappropriated Amount		9790	34,002,411.22	0.00	34,002,411.22	33,301,236.80	(0.54)	33,301,236.26	-2.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	74,019,842.47	386,719.61	74,406,562.08				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury									
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,125,256.32	5,902,319.54	7,027,575.86				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,466,142.52	0.00	1,466,142.52				
6) Stores		9320	479,828.98	0.00	479,828.98				
7) Prepaid Expenditures		9330	130,308.21	0.00	130,308.21				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			77,246,378.50	6,289,039.15	83,535,417.65				
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	15,333,406.49	2,479,927.77	17,813,334.26				
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	503,202.10	503,202.10				
6) TOTAL, LIABILITIES			15,333,406.49	2,983,129.87	18,316,536.36				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			61,912,972.01	3,305,909.28	65,218,881.29				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	161,568,194.00	0.00	161,568,194.00	172,602,779.00	0.00	172,602,779.00	6.8%
Education Protection Account State Aid - Current Year		8012	30,927,227.00	0.00	30,927,227.00	28,997,365.00	0.00	28,997,365.00	-6.2%
State Aid - Prior Years		8019	424,619.00	0.00	424,619.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	271,833.82	0.00	271,833.82	266,958.00	0.00	266,958.00	-1.8%
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	23,603,251.28	0.00	23,603,251.28	26,892,261.00	0.00	26,892,261.00	13.9%
Unsecured Roll Taxes		8042	936,823.07	0.00	936,823.07	884,732.00	0.00	884,732.00	-5.6%
Prior Years' Taxes		8043	6,551.92	0.00	6,551.92	(49,000.00)	0.00	(49,000.00)	-847.9%
Supplemental Taxes		8044	1,462,780.14	0.00	1,462,780.14	893,000.00	0.00	893,000.00	-39.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,214,665.00)	0.00	(3,214,665.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	1,960,688.63	0.00	1,960,688.63	1,450,103.00	0.00	1,450,103.00	-26.0%
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			221,161,968.86	0.00	221,161,968.86	228,723,533.00	0.00	228,723,533.00	3.4%
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	(1,533,988.81)	0.00	(1,533,988.81)	(1,583,798.00)	0.00	(1,583,798.00)	3.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			219,627,980.05	0.00	219,627,980.05	227,139,735.00	0.00	227,139,735.00	3.4%
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	1,243,656.00	1,243,656.00	0.00	1,243,656.00	1,243,656.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		9,237,116.41	9,237,116.41		9,629,797.00	9,629,797.00	4.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,203,112.39	1,203,112.39		1,265,083.00	1,265,083.00	5.2%
Title III, Part A, Immigrant Student Program	4201	8290		17,964.78	17,964.78		29,519.00	29,519.00	64.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		789,007.87	789,007.87		1,251,761.00	1,251,761.00	58.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,	5630	8290		2,684,481.06	2,684,481.06		4,249,946.00	4,249,946.00	58.3%
Other NCLB / Every Student Succeeds Act	3500-3599	8290		229,261.00	229,261.00		229,261.00	229,261.00	0.0%
All Other Federal Revenue	All Other	8290	350,346.46	315,122.68	665,469.14	0.00	157,555.00	157,555.00	-76.3%
TOTAL, FEDERAL REVENUE			350,346.46	15,719,722.19	16,070,068.65	0.00	18,056,578.00	18,056,578.00	12.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		45,689.00	45,689.00		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	4,248,573.00	0.00	4,248,573.00	743,000.00	0.00	743,000.00	-82.5%
Lottery - Unrestricted and Instructional Materials		8560	3,125,675.02	1,177,541.00	4,303,216.02	2,996,444.00	1,157,697.00	4,154,141.00	-3.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,135,223.09	2,135,223.09		2,135,223.00	2,135,223.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,572,082.97	2,572,082.97		860,842.00	860,842.00	-66.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	503,201.75	17,590,874.79	18,094,076.54	541,398.00	8,721,847.00	9,263,245.00	-48.8%
TOTAL, OTHER STATE REVENUE			7,877,449.77	23,521,410.85	31,398,860.62	4,280,842.00	12,875,609.00	17,156,451.00	-45.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction	8625		0.00	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		6,600.86	0.00	6,600.86	5,000.00	0.00	5,000.00	-24.3%
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		112,800.90	0.00	112,800.90	60,000.00	0.00	60,000.00	-46.8%
Interest	8660		1,134,309.04	0.00	1,134,309.04	600,000.00	0.00	600,000.00	-47.1%
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		403,922.54	0.00	403,922.54	308,500.00	0.00	308,500.00	-23.6%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF California Dept of Education									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	700,642.57	648,879.27	1,349,521.84	360,298.00	179,045.00	539,343.00	-60.0%
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		3,439,648.00	3,439,648.00		3,418,415.00	3,418,415.00	-0.6%
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			2,358,275.91	4,088,527.27	6,446,803.18	1,333,798.00	3,597,460.00	4,931,258.00	-23.5%
TOTAL, REVENUES			230,214,052.19	43,329,660.31	273,543,712.50	232,754,375.00	34,529,647.00	267,284,022.00	-2.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100	67,974,087.84	9,634,039.08	77,608,126.92	70,102,160.00	8,732,896.00	78,835,056.00	1.6%	
Certificated Pupil Support Salaries	1200	6,668,591.33	518,292.37	7,186,883.70	6,905,981.00	507,463.00	7,413,444.00	3.2%	
Certificated Supervisors' and Administrators' Salaries	1300	9,732,102.83	1,699,770.33	11,431,873.16	10,469,504.00	1,701,739.00	12,171,243.00	6.5%	
Other Certificated Salaries	1900	1,899,743.93	670,599.43	2,570,343.36	3,510,217.00	872,077.00	4,382,294.00	70.5%	
TOTAL, CERTIFICATED SALARIES		86,274,525.93	12,522,701.21	98,797,227.14	90,987,862.00	11,814,175.00	102,802,037.00	4.1%	
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100	2,268,145.10	2,484,596.71	4,752,741.81	2,336,146.00	2,604,485.00	4,940,631.00	4.0%	
Classified Support Salaries	2200	10,063,814.79	2,398,105.05	12,461,919.84	10,188,013.00	2,427,263.00	12,615,276.00	1.2%	
Classified Supervisors' and Administrators' Salaries	2300	1,845,045.76	164,079.60	2,009,125.36	2,128,448.00	164,078.00	2,292,526.00	14.1%	
Clerical, Technical and Office Salaries	2400	9,361,338.28	335,321.09	9,696,659.37	9,714,020.00	319,391.00	10,033,411.00	3.5%	
Other Classified Salaries	2900	2,655,453.24	260,072.00	2,915,525.24	2,727,919.00	207,745.00	2,935,664.00	0.7%	
TOTAL, CLASSIFIED SALARIES		26,193,797.17	5,642,174.45	31,835,971.62	27,094,546.00	5,722,962.00	32,817,508.00	3.1%	
EMPLOYEE BENEFITS									
STRS	3101-3102	13,760,825.02	16,865,572.34	30,626,397.36	15,343,264.00	10,616,886.00	25,960,150.00	-15.2%	
PERS	3201-3202	4,220,817.43	2,856,861.62	7,077,679.05	4,986,022.00	1,178,607.00	6,164,629.00	-12.9%	
OASDI/Medicare/Alternative	3301-3302	3,260,579.80	633,940.37	3,894,520.17	3,467,417.00	637,480.00	4,104,897.00	5.4%	
Health and Welfare Benefits	3401-3402	25,995,136.03	4,296,693.80	30,291,829.83	28,122,344.00	4,709,779.00	32,832,123.00	8.4%	
Unemployment Insurance	3501-3502	55,272.64	8,913.80	64,186.44	59,021.00	8,761.00	67,782.00	5.6%	
Workers' Compensation	3601-3602	1,977,465.72	318,283.64	2,295,749.36	2,108,391.00	312,318.00	2,420,709.00	5.4%	
OPEB, Allocated	3701-3702	1,974,716.54	233,090.68	2,207,807.22	1,531,740.00	227,418.00	1,759,158.00	-20.3%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	525,871.93	14,767.80	540,639.73	521,301.00	4,322.00	525,623.00	-2.8%	
TOTAL, EMPLOYEE BENEFITS		51,770,685.11	25,228,124.05	76,998,809.16	56,139,500.00	17,695,571.00	73,835,071.00	-4.1%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100	498,913.08	227,012.40	725,925.48	6,576,987.00	2,275,627.00	8,852,614.00	1119.5%	
Books and Other Reference Materials	4200	30,795.00	1,094,002.06	1,124,797.06	106,452.00	109,154.00	215,606.00	-80.8%	
Materials and Supplies	4300	4,230,744.10	2,436,021.31	6,666,765.41	10,433,747.00	10,005,130.00	20,438,877.00	206.6%	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment	4400	1,142,296.98	618,492.25	1,760,789.23	1,373,028.00	261,000.00	1,634,028.00	-7.2%	
Food		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES		5,902,749.16	4,375,528.02	10,278,277.18	18,490,214.00	12,650,911.00	31,141,125.00	203.0%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100	1,766,074.58	4,078,217.20	5,844,291.78	1,137,913.00	3,730,544.00	4,868,457.00	-16.7%	
Travel and Conferences		397,908.37	456,667.04	854,575.41	598,662.00	401,624.00	1,000,286.00	17.1%	
Dues and Memberships		56,985.11	12,009.50	68,994.61	62,621.00	4,600.00	67,221.00	-2.6%	
Insurance		950,572.63	0.00	950,572.63	989,180.00	0.00	989,180.00	4.1%	
Operations and Housekeeping Services	5500	3,924,004.05	0.00	3,924,004.05	4,073,417.00	0.00	4,073,417.00	3.8%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		1,621,049.90	841,455.59	2,462,505.49	1,659,651.00	2,526,523.00	4,186,174.00	70.0%	
Transfers of Direct Costs	5710	(545,823.26)	545,823.26	0.00	(356,822.00)	356,822.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		(71,614.43)	0.00	(71,614.43)	(63,260.00)	0.00	(63,260.00)	-11.7%	
Professional/Consulting Services and Operating Expenditures		4,628,815.20	1,806,184.72	6,434,999.92	6,863,548.00	729,842.00	7,593,390.00	18.0%	
Communications	5900	453,661.65	4,950.00	458,611.65	651,123.00	5,050.00	656,173.00	43.1%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		13,181,633.80	7,745,307.31	20,926,941.11	15,616,033.00	7,755,005.00	23,371,038.00	11.7%	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land	6100	7,230.00	0.00	7,230.00	0.00	0.00	0.00	0.00	-100.0%
Land Improvements	6170	9,133.25	525,612.00	534,745.25	2,000.00	434,850.00	436,850.00	436,850.00	-18.3%
Buildings and Improvements of Buildings	6200	154,638.98	651,339.74	805,978.72	2,833,705.00	674,700.00	3,508,405.00	3,508,405.00	335.3%
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	0.00	0.0%
Equipment	6400	1,339,507.02	1,932,879.92	3,272,386.94	2,061,894.00	329,200.00	2,391,094.00	2,391,094.00	-26.9%
Equipment Replacement	6500	181,892.89	57,419.20	239,312.09	166,200.00	10,000.00	176,200.00	176,200.00	-26.4%
TOTAL, CAPITAL OUTLAY		1,692,402.14	3,167,250.86	4,859,653.00	5,063,799.00	1,448,750.00	6,512,549.00	6,512,549.00	34.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130	8,372.00	0.00	8,372.00	0.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142	2,546,380.00	1,032,236.89	3,578,616.89	2,691,195.00	814,849.00	3,506,044.00	3,506,044.00	-2.0%
Payments to JPAs	7143	0.00	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	0.00	0.0%
To County Offices	7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	93,740.87	0.00	93,740.87	83,810.00	0.00	83,810.00	-10.6%
Other Debt Service - Principal		7439	297,297.96	0.00	297,297.96	307,230.00	0.00	307,230.00	3.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,945,790.83	1,032,236.89	3,978,027.72	3,082,235.00	814,849.00	3,897,084.00	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,182,370.80)	1,182,370.80	0.00	(1,010,262.00)	1,010,262.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(965,111.01)	0.00	(965,111.01)	(858,820.00)	0.00	(858,820.00)	-11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,147,481.81)	1,182,370.80	(965,111.01)	(1,869,082.00)	1,010,262.00	(858,820.00)	-11.0%
TOTAL, EXPENDITURES			185,814,102.33	60,895,693.59	246,709,795.92	214,605,107.00	58,912,485.00	273,517,592.00	10.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)				
INTERFUND TRANSFERS												
INTERFUND TRANSFERS IN												
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
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	46,331.44	0.00	46,331.44	30,000.00	0.00	30,000.00	-35.2%			
(a) TOTAL, INTERFUND TRANSFERS IN			46,331.44	0.00	46,331.44	30,000.00	0.00	30,000.00	-35.2%			
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	12,912,785.00	0.00	12,912,785.00	11,000,000.00	0.00	11,000,000.00	-14.8%			
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			12,912,785.00	0.00	12,912,785.00	11,000,000.00	0.00	11,000,000.00	-14.8%			
OTHER SOURCES/USES												
SOURCES												
State Apportionments												
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Proceeds												
Proceeds from Disposal of Capital Assets		8953	0.00	60,425.65	60,425.65	0.00	0.00	0.00	-100.0%			
Other Sources												
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Long-Term Debt Proceeds												
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	60,425.65	60,425.65	0.00	0.00	0.00	-100.0%
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	4,000.00	0.00	4,000.00	7,000.00	0.00	7,000.00	75.0%
(d) TOTAL, USES			4,000.00	0.00	4,000.00	7,000.00	0.00	7,000.00	75.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,177,585.07)	18,177,585.07	0.00	(21,076,929.00)	21,076,929.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,177,585.07)	18,177,585.07	0.00	(21,076,929.00)	21,076,929.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(31,048,038.63)	18,238,010.72	(12,810,027.91)	(32,053,929.00)	21,076,929.00	(10,977,000.00)	-14.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	219,627,980.05	0.00	219,627,980.05	227,139,735.00	0.00	227,139,735.00	3.4%
2) Federal Revenue		8100-8299	350,346.46	15,719,722.19	16,070,068.65	0.00	18,056,578.00	18,056,578.00	12.4%
3) Other State Revenue		8300-8599	7,877,449.77	23,521,410.85	31,398,860.62	4,280,842.00	12,875,609.00	17,156,451.00	-45.4%
4) Other Local Revenue		8600-8799	2,358,275.91	4,088,527.27	6,446,803.18	1,333,798.00	3,597,460.00	4,931,258.00	-23.5%
5) TOTAL, REVENUES			230,214,052.19	43,329,660.31	273,543,712.50	232,754,375.00	34,529,647.00	267,284,022.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		106,453,957.92	39,493,982.61	145,947,940.53	121,286,770.00	39,834,803.00	161,121,573.00	10.4%
2) Instruction - Related Services	2000-2999		23,741,525.95	8,198,664.65	31,940,190.60	28,318,136.00	6,636,322.00	34,954,458.00	9.4%
3) Pupil Services	3000-3999		18,726,411.96	3,446,811.55	22,173,223.51	21,457,433.00	2,548,782.00	24,006,215.00	8.3%
4) Ancillary Services	4000-4999		3,636,040.66	175,949.27	3,811,989.93	3,764,090.00	99,276.00	3,863,366.00	1.3%
5) Community Services	5000-5999		37,411.65	1,586.00	38,997.65	18,000.00	354.00	18,354.00	-52.9%
6) Enterprise	6000-6999		250,490.25	4,125.00	254,615.25	287,133.00	0.00	287,133.00	12.8%
7) General Administration	7000-7999		12,218,948.07	1,686,974.05	13,905,922.12	15,244,343.00	1,114,100.00	16,358,443.00	17.6%
8) Plant Services	8000-8999		17,803,525.04	6,855,363.57	24,658,888.61	21,146,967.00	7,863,999.00	29,010,966.00	17.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,945,790.83	1,032,236.89	3,978,027.72	3,082,235.00	814,849.00	3,897,084.00	-2.0%
10) TOTAL, EXPENDITURES			185,814,102.33	60,895,693.59	246,709,795.92	214,605,107.00	58,912,485.00	273,517,592.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			44,399,949.86	(17,566,033.28)	26,833,916.58	18,149,268.00	(24,382,838.00)	(6,233,570.00)	-123.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	46,331.44	0.00	46,331.44	30,000.00	0.00	30,000.00	-35.2%
b) Transfers Out		7600-7629	12,912,785.00	0.00	12,912,785.00	11,000,000.00	0.00	11,000,000.00	-14.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	60,425.65	60,425.65	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	4,000.00	0.00	4,000.00	7,000.00	0.00	7,000.00	75.0%
3) Contributions		8980-8999	(18,177,585.07)	18,177,585.07	0.00	(21,076,929.00)	21,076,929.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,048,038.63)	18,238,010.72	(12,810,027.91)	(32,053,929.00)	21,076,929.00	(10,977,000.00)	-14.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,351,911.23	671,977.44	14,023,888.67	(13,904,661.00)	(3,305,909.00)	(17,210,570.00)	-222.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		48,561,060.78	2,633,931.84	51,194,992.62	61,912,972.01	3,305,909.28	65,218,881.29	27.4%
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)			48,561,060.78	2,633,931.84	51,194,992.62	61,912,972.01	3,305,909.28	65,218,881.29	27.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,561,060.78	2,633,931.84	51,194,992.62	61,912,972.01	3,305,909.28	65,218,881.29	27.4%
2) Ending Balance, June 30 (E + F1e)			61,912,972.01	3,305,909.28	65,218,881.29	48,008,311.01	0.28	48,008,311.29	-26.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores	9712		479,828.98	0.00	479,828.98	500,805.00	0.00	500,805.00	4.4%
Prepaid Items	9713		130,308.21	0.00	130,308.21	130,308.21	0.00	130,308.21	0.0%
All Others	9719		20,976.40	0.00	20,976.40	0.00	0.00	0.00	-100.0%
b) Restricted	9740		0.00	3,305,909.28	3,305,909.28	0.00	0.82	0.82	-100.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		19,465,770.20	0.00	19,465,770.20	5,515,223.00	0.00	5,515,223.00	-71.7%
RRM Athletics Fields	0000	9780	1,500,000.00		1,500,000.00				
School Site/Athletics	0000	9780	672,524.00		672,524.00				
Teacher Residency Grant	0000	9780	424,258.00		424,258.00				
S/C Targeted Support	0000	9780	4,054,340.00		4,054,340.00				
Dept/Program Carryover Budgets	0000	9780	285,803.00		285,803.00				
One Time Funding CTE BLDG	0000	9780	2,807,203.00		2,807,203.00				
One Time Funding ERATE	0000	9780	723,796.00		723,796.00				
One Time Funding	0000	9780	45,230.00		45,230.00				
Instructional Materials for New School	0000	9780	4,000,000.00		4,000,000.00				
School Libraries	0000	9780	1,000,000.00		1,000,000.00				
G.A.S.B. 16 Vacation Accrual	0000	9780	415,223.00		415,223.00				
Instructional Materials for New School	0000	9780				4,000,000.00		4,000,000.00	

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G.A.S.B. 16 Vacation Accrual	0000	9780			415,223.00			415,223.00	
New DLI Program (5 teachers/6 months	0000	9780			350,000.00			350,000.00	
MHS Automotive (2 teachers/6 months	0000	9780			100,000.00			100,000.00	
MTHS Athletic & Activities Dir	0000	9780			150,000.00			150,000.00	
5 New Eletric Buses	0000	9780			500,000.00			500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,788,677.00	0.00	7,788,677.00	8,535,738.00	0.00	8,535,738.00	9.6%
Unassigned/Unappropriated Amount		9790	34,002,411.22	0.00	34,002,411.22	33,301,236.80	(0.54)	33,301,236.26	-2.1%

Description	Resource Codes	Object Codes	2018-19	2019-20	Percent Difference
			Unaudited Actuals	Budget	
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		250,515.00	250,515.00	0.0%
3) Other State Revenue	8300-8599		1,144,590.00	1,081,631.00	-5.5%
4) Other Local Revenue	8600-8799		255,242.98	117,245.00	-54.1%
5) TOTAL, REVENUES			1,650,347.98	1,449,391.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		601,414.43	572,902.00	-4.7%
2) Classified Salaries	2000-2999		259,816.12	258,905.00	-0.4%
3) Employee Benefits	3000-3999		395,639.96	365,852.00	-7.5%
4) Books and Supplies	4000-4999		17,301.54	206,636.00	1094.3%
5) Services and Other Operating Expenditures	5000-5999		340,630.14	206,304.00	-39.4%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		9,469.90	6,263.00	-33.9%
9) TOTAL, EXPENDITURES			1,624,272.09	1,616,862.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,075.89	(167,471.00)	-742.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,075.89	(167,471.00)	-742.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		143,394.41	169,470.30	18.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,394.41	169,470.30	18.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,394.41	169,470.30	18.2%
2) Ending Balance, June 30 (E + F1e)			169,470.30	1,999.30	-98.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		2,000.00	0.00	-100.0%
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		164,349.88	0.00	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		3,120.42	2,000.42	-35.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(1.12)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		91,336.86		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		2,000.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		447,128.40		
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			540,465.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		17,937.67		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		353,057.29		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			370,994.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			169,470.30		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	250,515.00	250,515.00	0.0%
TOTAL, FEDERAL REVENUE			250,515.00	250,515.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	21,732.00	21,849.00	0.5%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	987,103.00	987,103.00	0.0%
All Other State Revenue	All Other	8590	135,755.00	72,679.00	-46.5%
TOTAL, OTHER STATE REVENUE			1,144,590.00	1,081,631.00	-5.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,754.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	144,559.23	10,000.00	-93.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	104,929.15	107,245.00	2.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			255,242.98	117,245.00	-54.1%
TOTAL, REVENUES			1,650,347.98	1,449,391.00	-12.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		464,217.22	439,338.00	-5.4%
Certificated Pupil Support Salaries	1200		830.90	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries	1300		126,671.24	126,564.00	-0.1%
Other Certificated Salaries	1900		9,695.07	7,000.00	-27.8%
TOTAL, CERTIFICATED SALARIES			601,414.43	572,902.00	-4.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		2,065.00	0.00	-100.0%
Classified Support Salaries	2200		26,379.64	26,167.00	-0.8%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		219,115.15	220,717.00	0.7%
Other Classified Salaries	2900		12,256.33	12,021.00	-1.9%
TOTAL, CLASSIFIED SALARIES			259,816.12	258,905.00	-0.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		168,719.06	147,157.00	-12.8%
PERS	3201-3202		52,766.88	43,162.00	-18.2%
OASDI/Medicare/Alternative	3301-3302		31,095.83	28,111.00	-9.6%
Health and Welfare Benefits	3401-3402		116,211.95	122,291.00	5.2%
Unemployment Insurance	3501-3502		427.25	417.00	-2.4%
Workers' Compensation	3601-3602		15,279.59	14,820.00	-3.0%
OPEB, Allocated	3701-3702		11,139.40	9,894.00	-11.2%
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			395,639.96	365,852.00	-7.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	3,120.00	New
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		16,557.79	203,516.00	1129.1%
Noncapitalized Equipment	4400		743.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,301.54	206,636.00	1094.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,413.60	5,000.00	-78.6%
Dues and Memberships		5300	1,270.00	0.00	-100.0%
Insurance		5400-5450	2,630.83	2,631.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,866.00	189,673.00	-25.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,736.86	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	54,712.85	9,000.00	-83.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,630.14	206,304.00	-39.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	9,469.90	6,263.00	-33.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,469.90	6,263.00	-33.9%
TOTAL, EXPENDITURES			1,624,272.09	1,616,862.00	-0.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	250,515.00	250,515.00	0.0%
3) Other State Revenue		8300-8599	1,144,590.00	1,081,631.00	-5.5%
4) Other Local Revenue		8600-8799	255,242.98	117,245.00	-54.1%
5) TOTAL, REVENUES			1,650,347.98	1,449,391.00	-12.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		709,899.21	808,664.00	13.9%
2) Instruction - Related Services	2000-2999		590,903.37	557,678.00	-5.6%
3) Pupil Services	3000-3999		920.52	0.00	-100.0%
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		9,469.90	6,263.00	-33.9%
8) Plant Services	8000-8999		313,079.09	244,257.00	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,624,272.09	1,616,862.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,075.89	(167,471.00)	-742.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,075.89	(167,471.00)	-742.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		143,394.41	169,470.30	18.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,394.41	169,470.30	18.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,394.41	169,470.30	18.2%
2) Ending Balance, June 30 (E + F1e)			169,470.30	1,999.30	-98.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		2,000.00	0.00	-100.0%
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		164,349.88	0.00	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		3,120.42	2,000.42	-35.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(1.12)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,778,590.46	3,101,541.00	11.6%
4) Other Local Revenue		8600-8799	107,397.79	0.00	-100.0%
5) TOTAL, REVENUES			2,885,988.25	3,101,541.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	848,336.95	823,050.00	-3.0%
2) Classified Salaries		2000-2999	695,264.94	641,062.00	-7.8%
3) Employee Benefits		3000-3999	744,729.71	729,892.00	-2.0%
4) Books and Supplies		4000-4999	253,504.30	1,111,241.00	338.4%
5) Services and Other Operating Expenditures		5000-5999	132,994.08	49,200.00	-63.0%
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	157,689.83	139,656.00	-11.4%
9) TOTAL, EXPENDITURES			2,832,519.81	3,494,101.00	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			53,468.44	(392,560.00)	-834.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,468.44	(392,560.00)	-834.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		339,091.86	392,560.30	15.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,091.86	392,560.30	15.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,091.86	392,560.30	15.8%
2) Ending Balance, June 30 (E + F1e)			392,560.30	0.30	-100.0%
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		392,560.30	0.30	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		467,352.28		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		261,209.99		
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			728,562.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		110,088.03		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		1,920.49		
4) Current Loans	9640				
5) Unearned Revenue	9650		223,993.45		
6) TOTAL, LIABILITIES			336,001.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			392,560.30		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue		All Other	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,573,610.52	2,820,193.00	9.6%
All Other State Revenue		All Other	204,979.94	281,348.00	37.3%
TOTAL, OTHER STATE REVENUE			2,778,590.46	3,101,541.00	11.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,779.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	92,618.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,397.79	0.00	-100.0%
TOTAL, REVENUES			2,885,988.25	3,101,541.00	7.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	718,809.50	688,110.00	-4.3%
Certificated Pupil Support Salaries		1200	30,957.19	30,458.00	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	95,851.51	104,482.00	9.0%
Other Certificated Salaries		1900	2,718.75	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			848,336.95	823,050.00	-3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	575,917.81	519,887.00	-9.7%
Classified Support Salaries		2200	16,340.32	17,079.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	61,613.89	67,307.00	9.2%
Other Classified Salaries		2900	41,392.92	36,789.00	-11.1%
TOTAL, CLASSIFIED SALARIES			695,264.94	641,062.00	-7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	205,399.69	171,570.00	-16.5%
PERS		3201-3202	103,911.62	77,276.00	-25.6%
OASDI/Medicare/Alternative		3301-3302	75,412.90	70,592.00	-6.4%
Health and Welfare Benefits		3401-3402	312,014.49	365,276.00	17.1%
Unemployment Insurance		3501-3502	761.32	731.00	-4.0%
Workers' Compensation		3601-3602	27,219.47	26,146.00	-3.9%
OPEB, Allocated		3701-3702	20,010.22	18,301.00	-8.5%
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			744,729.71	729,892.00	-2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	37,349.24	20,000.00	-46.5%
Materials and Supplies		4300	182,154.08	1,071,241.00	488.1%
Noncapitalized Equipment		4400	34,000.98	20,000.00	-41.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			253,504.30	1,111,241.00	338.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		25,500.00	0.00	-100.0%
Travel and Conferences	5200		9,395.36	4,000.00	-57.4%
Dues and Memberships	5300		345.00	0.00	-100.0%
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		30,699.86	21,000.00	-31.6%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		11,753.72	17,000.00	44.6%
Professional/Consulting Services and Operating Expenditures	5800		55,293.44	7,100.00	-87.2%
Communications	5900		6.70	100.00	1392.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,994.08	49,200.00	-63.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		157,689.83	139,656.00	-11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,689.83	139,656.00	-11.4%
TOTAL, EXPENDITURES			2,832,519.81	3,494,101.00	23.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8911		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,778,590.46	3,101,541.00	11.6%
4) Other Local Revenue		8600-8799	107,397.79	0.00	-100.0%
5) TOTAL, REVENUES			2,885,988.25	3,101,541.00	7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,231,881.60	2,884,950.00	29.3%
2) Instruction - Related Services	2000-2999		334,954.12	369,776.00	10.4%
3) Pupil Services	3000-3999		47,992.67	45,616.00	-5.0%
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		157,689.83	139,656.00	-11.4%
8) Plant Services	8000-8999		60,001.59	54,103.00	-9.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,832,519.81	3,494,101.00	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			53,468.44	(392,560.00)	-834.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,468.44	(392,560.00)	-834.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		339,091.86	392,560.30	15.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,091.86	392,560.30	15.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,091.86	392,560.30	15.8%
2) Ending Balance, June 30 (E + F1e)			392,560.30	0.30	-100.0%
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		392,560.30	0.30	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		14,077,234.45	13,595,376.00	-3.4%
3) Other State Revenue	8300-8599		1,143,472.78	959,304.00	-16.1%
4) Other Local Revenue	8600-8799		118,873.93	108,650.00	-8.6%
5) TOTAL, REVENUES			15,339,581.16	14,663,330.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		3,821,813.47	3,786,325.00	-0.9%
3) Employee Benefits	3000-3999		2,585,439.81	2,577,723.00	-0.3%
4) Books and Supplies	4000-4999		8,092,452.83	7,236,599.00	-10.6%
5) Services and Other Operating Expenditures	5000-5999		457,244.74	328,200.00	-28.2%
6) Capital Outlay	6000-6999		705,509.00	21,582.00	-96.9%
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		797,951.28	712,901.00	-10.7%
9) TOTAL, EXPENDITURES			16,460,411.13	14,663,330.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,120,829.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,120,829.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,785,719.84	1,664,889.87	-40.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,785,719.84	1,664,889.87	-40.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,785,719.84	1,664,889.87	-40.2%
2) Ending Balance, June 30 (E + F1e)			1,664,889.87	1,664,889.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		3,140.00	0.00	-100.0%
Stores	9712		585,792.44	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,075,957.43	1,664,889.87	54.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		25,756.13		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		3,140.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		2,304,358.20		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		585,792.44		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			2,919,046.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		142,992.16		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		1,111,164.74		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			1,254,156.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,664,889.87		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs	8220		14,077,234.45	13,595,376.00	-3.4%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,077,234.45	13,595,376.00	-3.4%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		938,950.78	959,304.00	2.2%
All Other State Revenue	8590		204,522.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,143,472.78	959,304.00	-16.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		84,663.23	81,150.00	-4.1%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		17,203.99	10,000.00	-41.9%
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		17,006.71	17,500.00	2.9%
TOTAL, OTHER LOCAL REVENUE			118,873.93	108,650.00	-8.6%
TOTAL, REVENUES			15,339,581.16	14,663,330.00	-4.4%

Madera Unified
Madera County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

20 65243 0000000
Form 13

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		3,294,880.49	3,059,822.00	-7.1%
Classified Supervisors' and Administrators' Salaries	2300		298,043.61	462,271.00	55.1%
Clerical, Technical and Office Salaries	2400		228,889.37	264,232.00	15.4%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,821,813.47	3,786,325.00	-0.9%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		779,138.18	656,069.00	-15.8%
OASDI/Medicare/Alternative	3301-3302		284,015.34	289,661.00	2.0%
Health and Welfare Benefits	3401-3402		1,391,941.95	1,506,282.00	8.2%
Unemployment Insurance	3501-3502		1,856.44	1,890.00	1.8%
Workers' Compensation	3601-3602		66,553.16	67,735.00	1.8%
OPEB, Allocated	3701-3702		49,944.66	49,086.00	-1.7%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		11,990.08	7,000.00	-41.6%
TOTAL, EMPLOYEE BENEFITS			2,585,439.81	2,577,723.00	-0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		670,319.00	613,500.00	-8.5%
Noncapitalized Equipment	4400		54,657.03	35,000.00	-36.0%
Food	4700		7,367,476.80	6,588,099.00	-10.6%
TOTAL, BOOKS AND SUPPLIES			8,092,452.83	7,236,599.00	-10.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		8,633.57	9,500.00	10.0%
Dues and Memberships	5300		2,912.56	3,000.00	3.0%
Insurance	5400-5450		13,378.99	13,500.00	0.9%
Operations and Housekeeping Services	5500		110,347.15	99,000.00	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		107,181.93	46,000.00	-57.1%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		54,603.85	46,000.00	-15.8%
Professional/Consulting Services and Operating Expenditures	5800		159,513.85	110,500.00	-30.7%
Communications	5900		672.84	700.00	4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			457,244.74	328,200.00	-28.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		705,509.00	21,582.00	-96.9%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			705,509.00	21,582.00	-96.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		797,951.28	712,901.00	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			797,951.28	712,901.00	-10.7%
TOTAL, EXPENDITURES			16,460,411.13	14,663,330.00	-10.9%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,077,234.45	13,595,376.00	-3.4%
3) Other State Revenue		8300-8599	1,143,472.78	959,304.00	-16.1%
4) Other Local Revenue		8600-8799	118,873.93	108,650.00	-8.6%
5) TOTAL, REVENUES			15,339,581.16	14,663,330.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		15,267,285.42	13,631,770.00	-10.7%
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		797,951.28	712,901.00	-10.7%
8) Plant Services	8000-8999		395,174.43	318,659.00	-19.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,460,411.13	14,663,330.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,120,829.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,120,829.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,785,719.84	1,664,889.87	-40.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,785,719.84	1,664,889.87	-40.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,785,719.84	1,664,889.87	-40.2%
2) Ending Balance, June 30 (E + F1e)			1,664,889.87	1,664,889.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		3,140.00	0.00	-100.0%
Stores	9712		585,792.44	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,075,957.43	1,664,889.87	54.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		543,502.26	650,000.00	19.6%
5) TOTAL, REVENUES			543,502.26	650,000.00	19.6%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		347,300.00	34,670,775.00	9882.9%
6) Capital Outlay	6000-6999		48,241,404.73	5,443,228.00	-88.7%
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			48,588,704.73	40,114,003.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,045,202.47)	(39,464,003.00)	-17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		35,000,000.00	0.00	-100.0%
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			35,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,045,202.47)	(39,464,003.00)	202.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		53,159,205.00	40,114,002.53	-24.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,159,205.00	40,114,002.53	-24.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,159,205.00	40,114,002.53	-24.5%
2) Ending Balance, June 30 (E + F1e)			40,114,002.53	649,999.53	-98.4%
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		40,114,002.53	649,999.53	-98.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		40,778,107.12		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		846.68		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			40,778,953.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		664,104.59		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		846.68		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			664,951.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			40,114,002.53		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu					
Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	543,502.26	650,000.00	19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			543,502.26	650,000.00	19.6%
TOTAL, REVENUES			543,502.26	650,000.00	19.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures	5800		347,300.00	34,670,775.00	9882.9%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,300.00	34,670,775.00	9882.9%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		2,836.00	0.00	-100.0%
Buildings and Improvements of Buildings	6200		48,238,568.73	5,443,228.00	-88.7%
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			48,241,404.73	5,443,228.00	-88.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			48,588,704.73	40,114,003.00	-17.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		35,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			35,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	543,502.26	650,000.00	19.6%
5) TOTAL, REVENUES			543,502.26	650,000.00	19.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		48,251,204.73	5,443,228.00	-88.7%
9) Other Outgo	9000-9999	Except 7600-7699	337,500.00	34,670,775.00	10172.8%
10) TOTAL, EXPENDITURES			48,588,704.73	40,114,003.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,045,202.47)	(39,464,003.00)	-17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	35,000,000.00	0.00	-100.0%
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			35,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,045,202.47)	(39,464,003.00)	202.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		53,159,205.00	40,114,002.53	-24.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,159,205.00	40,114,002.53	-24.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,159,205.00	40,114,002.53	-24.5%
2) Ending Balance, June 30 (E + F1e)			40,114,002.53	649,999.53	-98.4%
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		40,114,002.53	649,999.53	-98.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,587,653.50	2,421,500.00	-6.4%
5) TOTAL, REVENUES			2,587,653.50	2,421,500.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	62,439.92	6,360.00	-89.8%
6) Capital Outlay		6000-6999	1,933,819.39	4,540,101.00	134.8%
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			1,996,259.31	4,546,461.00	127.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			591,394.19	(2,124,961.00)	-459.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,200,827.44	1,086,667.00	-9.5%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,200,827.44)	(1,086,667.00)	-9.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(609,433.25)	(3,211,628.00)	427.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,283,914.80	4,674,481.55	-11.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,283,914.80	4,674,481.55	-11.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,283,914.80	4,674,481.55	-11.5%
2) Ending Balance, June 30 (E + F1e)			4,674,481.55	1,462,853.55	-68.7%
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		4,630,275.33	1,418,647.33	-69.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		44,206.22	44,206.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,480,617.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,480,617.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	806,136.10		
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			806,136.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,674,481.55		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	909,294.45	900,000.00	-1.0%
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	99,581.31	21,500.00	-78.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,578,777.74	1,500,000.00	-5.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,587,653.50	2,421,500.00	-6.4%
TOTAL, REVENUES			2,587,653.50	2,421,500.00	-6.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,439.92	6,360.00	-89.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,439.92	6,360.00	-89.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,727,009.15	3,746,911.00	117.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	206,810.24	793,190.00	283.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,933,819.39	4,540,101.00	134.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,996,259.31	4,546,461.00	127.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,200,827.44	1,086,667.00	-9.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,200,827.44	1,086,667.00	-9.5%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,200,827.44)	(1,086,667.00)	-9.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,587,653.50	2,421,500.00	-6.4%
5) TOTAL, REVENUES			2,587,653.50	2,421,500.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		62,439.92	6,360.00	-89.8%
8) Plant Services	8000-8999		1,933,819.39	4,540,101.00	134.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,996,259.31	4,546,461.00	127.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			591,394.19	(2,124,961.00)	-459.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,200,827.44	1,086,667.00	-9.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,200,827.44)	(1,086,667.00)	-9.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(609,433.25)	(3,211,628.00)	427.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,283,914.80	4,674,481.55	-11.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,283,914.80	4,674,481.55	-11.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,283,914.80	4,674,481.55	-11.5%
2) Ending Balance, June 30 (E + F1e)			4,674,481.55	1,462,853.55	-68.7%
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		4,630,275.33	1,418,647.33	-69.4%
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned	9780		44,206.22	44,206.22	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated	9789		0.00	0.00	0.0%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		2,245,235.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		52,412.74	40,000.00	-23.7%
5) TOTAL, REVENUES			2,297,647.74	40,000.00	-98.3%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	474,836.00	New
6) Capital Outlay	6000-6999		261,940.41	3,620,701.00	1282.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			261,940.41	4,095,537.00	1463.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,035,707.33	(4,055,537.00)	-299.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,035,707.33	(4,055,537.00)	-299.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,059,830.73	4,095,538.06	98.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,059,830.73	4,095,538.06	98.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,059,830.73	4,095,538.06	98.8%
2) Ending Balance, June 30 (E + F1e)			4,095,538.06	40,001.06	-99.0%
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		3,109,956.52	20,000.52	-99.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		985,581.54	20,000.54	-98.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		4,224,560.98		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			4,224,560.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		129,022.92		
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			129,022.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,095,538.06		

Madera Unified
Madera County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

20 65243 0000000
Form 35

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,245,235.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,245,235.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,412.74	40,000.00	-23.7%
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			52,412.74	40,000.00	-23.7%
TOTAL, REVENUES			2,297,647.74	40,000.00	-98.3%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	474,836.00	New
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	474,836.00	New
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		261,940.41	3,610,680.00	1278.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	10,021.00	New
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			261,940.41	3,620,701.00	1282.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			261,940.41	4,095,537.00	1463.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,245,235.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,412.74	40,000.00	-23.7%
5) TOTAL, REVENUES			2,297,647.74	40,000.00	-98.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		261,940.41	4,095,537.00	1463.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			261,940.41	4,095,537.00	1463.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			2,035,707.33	(4,055,537.00)	-299.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,035,707.33	(4,055,537.00)	-299.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,059,830.73	4,095,538.06	98.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,059,830.73	4,095,538.06	98.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,059,830.73	4,095,538.06	98.8%
2) Ending Balance, June 30 (E + F1e)			4,095,538.06	40,001.06	-99.0%
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		3,109,956.52	20,000.52	-99.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		985,581.54	20,000.54	-98.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,868,527.35	500,000.00	-73.2%
5) TOTAL, REVENUES			1,868,527.35	500,000.00	-73.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,943.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	140,965.99	315,389.00	123.7%
6) Capital Outlay		6000-6999	45,203,972.30	78,300,261.00	73.2%
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			45,359,881.87	78,615,650.00	73.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,491,354.52)	(78,115,650.00)	79.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	12,912,785.00	11,000,000.00	-14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	70,700,000.00	0.00	-100.0%
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			83,612,785.00	11,000,000.00	-86.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,121,430.48	(67,115,650.00)	-267.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		39,187,089.94	79,308,520.42	102.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,187,089.94	79,308,520.42	102.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,187,089.94	79,308,520.42	102.4%
2) Ending Balance, June 30 (E + F1e)			79,308,520.42	12,192,870.42	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		65,933,843.19	0.19	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		13,374,677.23	12,192,870.23	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		37,480,100.40		
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		52,411,936.83		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		5,934,508.71		
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			95,826,545.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		16,518,025.52		
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			16,518,025.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			79,308,520.42		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,613,526.45	500,000.00	-69.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	255,000.90	0.00	-100.0%
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			1,868,527.35	500,000.00	-73.2%
TOTAL, REVENUES			1,868,527.35	500,000.00	-73.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		14,943.58	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,943.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		99,794.39	286,655.00	187.2%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		520.00	260.00	-50.0%
Professional/Consulting Services and Operating Expenditures	5800		40,651.60	28,474.00	-30.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,965.99	315,389.00	123.7%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		579,054.32	1,495,714.00	158.3%
Buildings and Improvements of Buildings	6200		44,614,426.98	76,759,047.00	72.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	45,500.00	New
Equipment Replacement	6500		10,491.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			45,203,972.30	78,300,261.00	73.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,359,881.87	78,615,650.00	73.3%

Madera Unified
Madera County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

20 65243 0000000
Form 40

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		12,912,785.00	11,000,000.00	-14.8%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,912,785.00	11,000,000.00	-14.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		70,700,000.00	0.00	-100.0%
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			70,700,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,612,785.00	11,000,000.00	-86.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,868,527.35	500,000.00	-73.2%
5) TOTAL, REVENUES			1,868,527.35	500,000.00	-73.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,359,881.87	78,615,650.00	73.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,359,881.87	78,615,650.00	73.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,491,354.52)	(78,115,650.00)	79.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,912,785.00	11,000,000.00	-14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,700,000.00	0.00	-100.0%
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			83,612,785.00	11,000,000.00	-86.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,121,430.48	(67,115,650.00)	-267.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		39,187,089.94	79,308,520.42	102.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,187,089.94	79,308,520.42	102.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,187,089.94	79,308,520.42	102.4%
2) Ending Balance, June 30 (E + F1e)			79,308,520.42	12,192,870.42	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		65,933,843.19	0.19	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		13,374,677.23	12,192,870.23	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		55,529.37	94,878.00	70.9%
4) Other Local Revenue	8600-8799		8,451,361.37	11,731,023.00	38.8%
5) TOTAL, REVENUES			8,506,890.74	11,825,901.00	39.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		10,085,825.06	11,174,449.33	10.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,085,825.06	11,174,449.33	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,578,934.32)	651,451.67	-141.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,578,934.32)	651,451.67	-141.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		12,279,290.77	10,700,356.45	-12.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,279,290.77	10,700,356.45	-12.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,279,290.77	10,700,356.45	-12.9%
2) Ending Balance, June 30 (E + F1e)			10,700,356.45	11,351,808.12	6.1%
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		10,700,356.45	11,351,808.12	6.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		10,700,356.45		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			10,700,356.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,700,356.45		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	55,529.37	94,878.00	70.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,529.37	94,878.00	70.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,418,056.36	11,293,671.00	76.0%
Unsecured Roll		8612	430,284.68	437,352.00	1.6%
Prior Years' Taxes		8613	3,409.46	0.00	-100.0%
Supplemental Taxes		8614	168,122.16	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	116,633.36	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	1,314,855.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,451,361.37	11,731,023.00	38.8%
TOTAL, REVENUES			8,506,890.74	11,825,901.00	39.0%

Madera Unified
Madera County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

20 65243 0000000
Form 51

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		6,344,612.00	5,704,020.70	-10.1%
Bond Interest and Other Service Charges	7434		3,741,213.06	5,470,428.63	46.2%
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)			10,085,825.06	11,174,449.33	10.8%
TOTAL, EXPENDITURES			10,085,825.06	11,174,449.33	10.8%

Madera Unified
Madera County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

20 65243 0000000
Form 51

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund	7614		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Madera Unified
Madera County

20 65243 0000000
Form 51

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	55,529.37	94,878.00	70.9%
4) Other Local Revenue		8600-8799	8,451,361.37	11,731,023.00	38.8%
5) TOTAL, REVENUES			8,506,890.74	11,825,901.00	39.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,085,825.06	11,174,449.33	10.8%
10) TOTAL, EXPENDITURES			10,085,825.06	11,174,449.33	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,578,934.32)	651,451.67	-141.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Madera Unified
Madera County

20 65243 0000000
Form 51

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,578,934.32)	651,451.67	-141.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		12,279,290.77	10,700,356.45	-12.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,279,290.77	10,700,356.45	-12.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,279,290.77	10,700,356.45	-12.9%
2) Ending Balance, June 30 (E + F1e)			10,700,356.45	11,351,808.12	6.1%
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		10,700,356.45	11,351,808.12	6.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,316.06	2,000.00	-98.2%
5) TOTAL, REVENUES			110,316.06	2,000.00	-98.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,461,171.35	7,607,992.00	119.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,461,171.35	7,607,992.00	119.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(3,350,855.29)	(7,605,992.00)	127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,154,496.00	1,056,667.00	-8.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,974,861.00	0.00	-100.0%
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			9,129,357.00	1,056,667.00	-88.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,778,501.71	(6,549,325.00)	-213.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		772,823.08	6,551,324.79	747.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			772,823.08	6,551,324.79	747.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			772,823.08	6,551,324.79	747.7%
2) Ending Balance, June 30 (E + F1e)			6,551,324.79	1,999.79	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,551,324.79	1,999.79	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		752,312.79		
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		5,799,012.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			6,551,324.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,551,324.79		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	110,316.06	2,000.00	-98.2%
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%
TOTAL, OTHER LOCAL REVENUE			110,316.06	2,000.00	-98.2%
TOTAL, REVENUES			110,316.06	2,000.00	-98.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,811,375.82	6,175,679.00	119.7%
Other Debt Service - Principal		7439	649,795.53	1,432,313.00	120.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,461,171.35	7,607,992.00	119.8%
TOTAL, EXPENDITURES			3,461,171.35	7,607,992.00	119.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		1,154,496.00	1,056,667.00	-8.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,154,496.00	1,056,667.00	-8.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		7,974,861.00	0.00	-100.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			7,974,861.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,129,357.00	1,056,667.00	-88.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,316.06	2,000.00	-98.2%
5) TOTAL, REVENUES			110,316.06	2,000.00	-98.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,461,171.35	7,607,992.00	119.8%
10) TOTAL, EXPENDITURES			3,461,171.35	7,607,992.00	119.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,350,855.29)	(7,605,992.00)	127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,154,496.00	1,056,667.00	-8.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,974,861.00	0.00	-100.0%
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			9,129,357.00	1,056,667.00	-88.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,778,501.71	(6,549,325.00)	-213.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		772,823.08	6,551,324.79	747.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			772,823.08	6,551,324.79	747.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			772,823.08	6,551,324.79	747.7%
2) Ending Balance, June 30 (E + F1e)			6,551,324.79	1,999.79	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,551,324.79	1,999.79	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Madera Unified
Madera County

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Object

20 65243 0000000
Form 73

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,938.56	1,244.00	-97.7%
5) TOTAL, REVENUES			53,938.56	1,244.00	-97.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	176.50	95,694.00	54117.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			176.50	95,694.00	54117.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,762.06	(94,450.00)	-275.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Form 73

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			53,762.06	(94,450.00)	-275.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		41,931.32	95,693.38	128.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,931.32	95,693.38	128.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,931.32	95,693.38	128.2%
2) Ending Net Position, June 30 (E + F1e)			95,693.38	1,243.38	-98.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		94,232.34	1,243.34	-98.7%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		1,461.04	0.04	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		95,052.21		
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		641.17		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
10) TOTAL, ASSETS			95,693.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			95,693.38		

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Expenses by Object

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Form 73

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		572.37	1,244.00	117.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		53,366.19	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			53,938.56	1,244.00	-97.7%
TOTAL, REVENUES			53,938.56	1,244.00	-97.7%

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Form 73

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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Form 73

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	176.50	95,694.00	54117.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			176.50	95,694.00	54117.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			176.50	95,694.00	54117.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,938.56	1,244.00	-97.7%
5) TOTAL, REVENUES			53,938.56	1,244.00	-97.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		176.50	95,694.00	54117.6%
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, EXPENSES			176.50	95,694.00	54117.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,762.06	(94,450.00)	-275.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			53,762.06	(94,450.00)	-275.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		41,931.32	95,693.38	128.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,931.32	95,693.38	128.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,931.32	95,693.38	128.2%
2) Ending Net Position, June 30 (E + F1e)			95,693.38	1,243.38	-98.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		94,232.34	1,243.34	-98.7%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		1,461.04	0.04	-100.0%

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,983.25	18,888.33	19,025.50	19,054.76	19,054.76	19,054.76
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,983.25	18,888.33	19,025.50	19,054.76	19,054.76	19,054.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	213.05	213.05	213.05	213.05	213.05	213.05
d. Special Education Extended Year	12.15	12.15	12.15	12.15	12.15	12.15
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	225.20	225.20	225.20	225.20	225.20	225.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,208.45	19,113.53	19,250.70	19,279.96	19,279.96	19,279.96
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	36,708,710.54	15,540,168.46	52,248,879.00	96,391,237.51		148,640,116.51
Total capital assets not being depreciated	50,472,042.70	15,540,168.46	66,012,211.16	96,391,237.51	0.00	162,403,448.67
Capital assets being depreciated:						
Land Improvements	20,938,410.62		20,938,410.62	596,286.80		21,534,697.42
Buildings	240,512,498.98		240,512,498.98	900,747.90		241,413,246.88
Equipment	31,310,499.04		31,310,499.04	3,379,264.46	330,810.41	34,358,953.09
Total capital assets being depreciated	292,761,408.64	0.00	292,761,408.64	4,876,299.16	330,810.41	297,306,897.39
Accumulated Depreciation for:						
Land Improvements	(7,031,732.50)		(7,031,732.50)	(997,993.45)		(8,029,725.95)
Buildings	(78,208,855.96)		(78,208,855.96)	(4,867,267.95)		(83,076,123.91)
Equipment	(20,861,432.60)		(20,861,432.60)	(2,248,529.52)	(330,810.41)	(22,779,151.71)
Total accumulated depreciation	(106,102,021.06)	0.00	(106,102,021.06)	(8,113,790.92)	(330,810.41)	(113,885,001.57)
Total capital assets being depreciated, net	186,659,387.58	0.00	186,659,387.58	(3,237,491.76)	0.00	183,421,895.82
Governmental activity capital assets, net	237,131,430.28	15,540,168.46	252,671,598.74	93,153,745.75	0.00	345,825,344.49
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2018-19 Unaudited Actuals
 SUMMARY SHEET
 ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	FN 13	GRAND TOTAL
1) Prior Year Carryover	6,566,263.32	-	223,676.39	-	6,789,939.71
2) A.Current Year Award	18,153,450.41	250,515.00	2,737,421.52	-	21,141,386.93
B. (Federal) Transferability (NCLB)	-	-	-	-	-
B. Other adjustments	-	-	-	-	-
C. (Fed) Other adjustments	-	-	-	-	-
C/D. Adj Current Yr Award (sum lines 2a thru 2c)	18,153,450.41	250,515.00	2,737,421.52	-	21,141,386.93
3) Required Matching Funds Other	-	-	-	-	-
4) Total Available Award (sum lines 1,2e,3)	24,719,713.73	250,515.00	2,961,097.91	-	27,931,326.64
*Check 4 from all sheets	24,719,713.73	250,515.00	2,961,097.91	-	27,931,326.64
REVENUES					
5) Unearned Revenue Deferred from Prior Year	3,144,811.77	-	223,676.39	-	3,368,488.16
6) Cash Received in Current Year	13,971,445.78	98,322.00	2,443,829.88	-	16,513,597.66
7) Contributed Matching Funds	-	-	-	-	-
8) Total Available (sum lines 5, 6, & 7) *Check 8) from all sheets	17,116,257.55	98,322.00	2,667,506.27	-	19,882,085.82
17,116,257.55	98,322.00	2,667,506.27	-	-	19,882,085.82
EXPENDITURES					
9) Donor-Authorized Expenditures	20,727,995.33	250,515.00	2,704,722.81	-	23,683,233.14
10) Non Donor-Authorized Expenditures	-	-	-	-	-
11) Total Expenditures (line 9 plus line 10) *Check 11) from all sheets	20,727,995.33	250,515.00	2,704,722.81	-	23,683,233.14
20,727,995.33	250,515.00	2,704,722.81	-	-	23,683,233.14
12) Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(3,611,737.78)	(152,193.00)	(37,216.54)	-	(3,801,147.32)
13a) Unearned Revenue	498,202.10	-	223,993.45	-	722,195.55
13b) Accounts Payable	-	-	-	-	-
13c) Accounts Receivable *Check 13) from all sheets	4,109,939.88	152,193.00	261,209.99	-	4,523,342.87
(3,611,737.78)	(152,193.00)	(37,216.54)	-	-	(3,801,147.32)
14) Unused Grant Award Calculation (line 4 minus line 9) *Check 14) from all sheets	3,991,718.40	-	256,375.10	-	4,248,093.50
3,991,718.40	-	256,375.10	-	-	4,248,093.50
15) If Carryover is allowed, enter line 14 amt Here	3,987,049.48	-	223,993.45	-	4,211,042.93
20,727,995.33	250,515.00	2,704,722.81	-	-	23,683,233.14
20,727,995.33	250,515.00	2,704,722.81	-	-	23,683,233.14
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) *Check 16) from all sheets					

2018-19 Unaudited Actuals

**FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)**

FEDERAL PROGRAM NAME	TITLE I 14329	TITLE I MIGRANT ED 14326	TITLE I MIGRANT ED 14326	TITLE I MIGRANT ED 14326	TITLE I MIGRANT ED 10005	ESSA CSI 15438
RESOURCE CODE	3010	3060	3060	3060	3061	3182
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3010	FN 01/ de0000 RY	FN 01/de4610-IR	FN 01/ de4600-Admin	FN 01/ de4600-PAC	FN 01/ RS 3182
AWARD						
1) Prior Year Carryover	1,827,730.66	217,656.00	60,948.00	57,904.00	7,026.00	344,884.00
2) A. Current Year Award	8,634,809.00	42,938.00				
B. Transferability (NCLB)						
C. Other Adjustments						
D. Adj. Current Yr Award						
(sum lines 2a, 2b, & 2c)	8,634,809.00	42,938.00	217,656.00	60,948.00	57,904.00	344,884.00
3) Required Matching Funds/Other						
4) Total Available Award	10,462,539.66	42,938.00	217,656.00	60,948.00	57,904.00	344,884.00
REVENUES						
5) Unearned Revenue Deferred from Prior Year						
6) Cash Received in Current Year	8,130,564.66	20,450.46	188,310.44	31,868.12	42,872.23	2,880.21
7) Contributed Matching Funds	-					
8) Total Available (sum lines 5, 6 & 7)	8,130,564.66	20,450.46	188,310.44	31,868.12	42,872.23	2,880.21
EXPENDITURES						
9) Donor-Authorized Expenditures	9,237,116.41	42,872.20	217,056.10	60,796.53	54,052.62	7,025.63
10) Non Donor-Authorized expenditures						-
11) Total Expenditures (line 9 & line 10)	9,237,116.41	42,872.20	217,056.10	60,796.53	54,052.62	7,025.63
12) Amounts Included in Line 6 above for Prior Year Adjustments						-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(1,106,551.75)	(22,421.74)	(28,745.66)	(28,928.41)	(11,180.39)	(4,145.42)
13A) Unearned Revenue	-	-	-	-	-	
13B) Accounts Payable						
13C) Accounts Receivable	1,106,551.75	22,421.74	28,745.66	28,928.41	11,180.39	4,145.42
14) Unused Grant Award Calculation (line 4 minus line 9)	1,225,423.25	65.80	599.90	151.47	3,851.38	0.37
15) If Carryover is allowed, enter line 14 amount here	1,225,423.25					
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,237,116.41	42,872.20	217,056.10	60,796.53	54,052.62	7,025.63

FEDERAL PROGRAM NAME	SP ED:IDEA BASIC	SP ED:IDEA BASIC	VOC ED	NCLB-TITLE II, A	TITLE II, EETT	TITLE II, EETT
FEDERAL CATALOG NUMBER	13379		14894	14341	14349	14349
RESOURCE CODE	3310	3311	3550	4035	4124	4124
REVENUE OBJECT	8181	8181	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3310	FN 01/ RS 3311	FN 01/ RS 3550	FN 01/ RS 4035	FN 01/ de0740	FN 01/ de0743
AWARD						
1) Prior Year Carryover						
2) A. Current Year Award	1,241,914.48	1,741.52	229,261.00	1,020,753.00	1,335,304.00	1,335,304.00
B. Transferability (NCLB)						
C. Other Adjustments						
D. Adj Current Yr Award						
(sum lines 2a, 2b, & 2c)						
3) Required Matching Funds/Other	1,241,914.48	1,741.52	229,261.00	1,020,753.00	1,335,304.00	1,335,304.00
4) Total Available Award						
(sum lines 1,2d, 3)						
REVENUES						
5) Unearned Revenue Deferred from Prior Year	-	-				
6) Cash Received in Current Year						
7) Contributed Matching Funds						
8) Total Available (sum lines 5, 6 & 7)	-	-				
EXPENDITURES						
9) Donor-Authorized Expenditures	1,241,914.48	1,741.52	229,261.00	1,203,112.39	1,335,304.00	1,335,304.00
10) Non Donor-Authorized expenditures						
11) Total Expenditures (line 9 & line 10)	1,241,914.48	1,741.52	229,261.00	1,203,112.39	1,335,304.00	1,335,304.00
12) Amounts Included in Line 6 above for Prior Year Adjustments	-					
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(1,241,914.48)	(1,741.52)	(135,608.97)	(620,582.16)	(125,092.90)	(15,000.00)
13(A) Unearned Revenue	-	-			-	
13(B) Accounts Payable						
13(C) Accounts Receivable	1,241,914.48	1,741.52	135,608.97	620,582.16	125,092.90	15,000.00
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	-			
15) If Carryover is allowed, enter line 14 amount here	-	-	-			
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,241,914.48	1,741.52	229,261.00	1,203,112.39	1,335,304.00	1,335,304.00

FEDERAL PROGRAM NAME	TITLE IV	TITLE IV Competitive	TITLE III-Immigrant	TITLE III-LEP	Carol White
FEDERAL CATALOG NUMBER	15396 4127 8290	15391 4128 8290	15146 4201 8290	14346 4203 8290	5811
RESOURCE CODE	FN 01/ RS 4127	FN 01/ RS 4128	FN 01/RS 4201	FN 01/RS 4203	8290 FN 01/RS 5811
REVENUE OBJECT					SUBTOTAL
LOCAL DESCRIPTION (IF ANY)					FN 01
AWARD					
1) Prior Year Carryover					
2) A. Current Year Award					
B. Transferability (NCLB)					
C. Other Adjustments					
D. Adj Current Yr Award					
(sum lines 2a, 2b, & 2c)					
3) Required Matching Funds/Other					
4) Total Available Award					
(sum lines 1,2d, 3)					
REVENUES					
5) Unearned Revenue Deferred from Prior Year					
6) Cash Received in Current Year	140,313.00	338,505.00	6,122.00	53,761.78	192,757.01
7) Contributed Matching Funds	140,313.00	338,505.00	6,122.00	596,215.00	11,829,308.00
8) Total Available (sum lines 5, 6 & 7)					-
EXPENDITURES					
9) Donor-Authorized Expenditures	52,372.13	324,542.45	17,964.78	789,007.87	12,022,065.01
10) Non Donor-Authorized expenditures					
11) Total Expenditures (line 9 & line 10)					15,611,080.78
12) Amounts Included in Line 6 above for Prior Year Adjustments					
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	87,940.87	13,962.55	(11,842.78)	(47,246.65)	(3,589,015.77)
13(A) Unearned Revenue	87,940.87	13,962.55			
13(B) Accounts Payable					
13(C) Accounts Receivable					
14) Unused Grant Award Calculation (line 4 minus line 9)	524,108.87	427,690.94	6,524.22	651,517.91	3,777,140.19
15) If Carryover is allowed, enter line 14 amount here	524,108.87	427,690.94	6,524.22	651,517.91	3,588,620.72
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	52,372.13	324,542.45	17,964.78	789,007.87	3,583,951.80
					15,611,080.78

FEDERAL PROGRAM NAME	ABE:321	ABE-SEC 231	ABE-ENG LIT	FAM LIT/SEC 225	
RESOURCE CODE	3905 8290	3913 8290	3926 8290	3940 8290	GRAND TOTAL
REVENUE OBJECT	FN 11/ RS 3905	FN 11/ RS 3913	FN 11 /RS 3926	FN 11/RS3940	SUBTOTAL FN 11
LOCAL DESCRIPTION (IF ANY)					
AWARD					
1) Prior Year Carryover					
2) A. Current Year Award	70,102.00	144,100.00	28,063.00	8,250.00	250,515.00
B. Transferability (NCLB)					-
C. Other Adjustments					-
D. Adj Current Yr Award	70,102.00	144,100.00	28,063.00	8,250.00	250,515.00
(sum lines 2a, 2b, & 2c)					
3) Required Matching Funds/Other					
4) Total Available Award	70,102.00	144,100.00	28,063.00	8,250.00	250,515.00
(sum lines 1,2d, 3)					
REVENUES					
5) Unearned Revenue Deferred from					
Prior Year					
6) Cash Received in Current Year	30,266.00	59,535.00	8,293.00	228.00	98,322.00
7) Contributed Matching Funds	30,266.00	59,535.00	8,293.00	228.00	98,322.00
8) Total Available (sum lines 5, 6 & 7)					
EXPENDITURES					
9) Donor-Authorized Expenditures	70,102.00	144,100.00	28,063.00	8,250.00	250,515.00
10) Non Donor-Authorized expenditures					
11) Total Expenditures (line 9 & line 10)	70,102.00	144,100.00	28,063.00	8,250.00	250,515.00
12) Amounts Included in Line 6 above					
for Prior Year Adjustments					
13) Calculation of Deferred					
Revenue or A/P, & A/R amts					
(line 8 minus line 9 plus line 12)					
13(A) Unearned Revenue	(39,836.00)	(84,565.00)	(19,770.00)	(8,022.00)	(152,193.00)
13(B) Accounts Payable	-	-	-	-	(3,741,208.77)
13(C) Accounts Receivable	39,836.00	84,565.00	19,770.00	8,022.00	152,193.00
14) Unused Grant Award Calculation					3,929,333.19
(line 4 minus line 9)					
15) If Carryover is allowed, enter line 14					
amount here					
16) Reconciliation of Revenue					
(line 5 plus line 6 minus line 13a minus					
line 13b plus line 13c)					
	70,102.00	144,100.00	28,063.00	8,250.00	250,515.00

STATE GRANT AWARDS

ALL FUNDS (REVENUE & EXPENDITURES)

SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME	ASES	CTE Incentive Grant	AG INCENTIVE	QRIS 03038	CD/ST PRESCH	GRAND TOTAL
STATE ID NUMBER (if any)	23939 6010 8590	25312 6387 8590	23068 7010 8590	6127 8590	6105 8590	SUBTOTAL FN 12
RESOURCE CODE	FN 01/ RS 6010	FN 01/ RS 6387	FN 01/ RS 7010	FN 12/ RS 6127	FN 12/ RS 6105	
REVENUE OBJECT						
LOCAL DESCRIPTION (if any)						
AWARD						
1) a. Prior Year Carryover	-	2,860,448.82	7,669.54	223,676.39	223,676.39	3,091,814.75
2a) Current Year Award	2,135,223.09	27,966.00	2,868,138.36 2,163,189.09	77,500.00	2,534,921.52	4,775,610.61
b) Other adjustments	-	-	-	-	-	-
c) Adj Curr Yr Award	2,135,223.09	27,966.00	2,163,189.09	77,500.00	2,534,921.52	4,775,610.61
(sum lines 2a through 2d)						
3) Required Matching Funds/Other	-	-	-	-	-	-
4) Total Available Award (sum lines 1, 2c, & 3)	2,135,223.09	2,860,448.82	35,655.54	5,031,327.45	301,176.39	2,836,097.91
REVENUES						
5) Unearned Revenue Deferred from Prior Year	-	2,860,448.82	7,669.54	223,676.39	223,676.39	3,091,814.75
6) Cash Received in Current Year Contributed Matching Funds	1,921,700.78	19,796.00	1,941,496.78	77,500.00	2,301,430.03	4,320,426.81
7) -	-	-	-	-	-	-
8) Total Available (sum lines 5, 6 & 7)	1,921,700.78	2,860,448.82	27,485.54	4,809,635.14	301,176.39	2,301,430.03
EXPENDITURES						
9) Donor-Authorized Expenditures	2,135,223.09	2,572,082.97	14,017.79	4,721,323.85	77,182.94	2,602,606.42
10) Non Donor-Authorized Expenditures	-	-	-	-	-	7,412,241.56
11) Total Expenditures (line 9 & line 10)	2,135,223.09	2,572,082.97	14,017.79	4,721,323.85	77,182.94	2,612,104.46
12) Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	7,333,428.31
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(213,522.31)	288,365.85	13,467.75	88,311.29	223,993.45	(9,498.04)
13a) Unearned Revenue	-	288,365.85	13,467.75	301,833.60	223,993.45	525,827.05
13b) Accounts Payable	213,522.31	-	-	213,522.31	-	-
13c) Accounts Receivable	213,522.31	-	-	-	233,491.49	447,013.80
14) Unused Grant Award Calculation (line 4 minus line 9)	-	288,365.85	21,637.75	310,003.60	223,993.45	533,997.05
15) If Carryover is allowed, enter line 14 amount here	-	288,365.85	21,637.75	310,003.60	223,993.45	533,997.05
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	2,135,223.09	2,572,082.97	14,017.79	4,721,323.85	77,182.94	2,612,104.46
					2,534,921.52	7,333,428.31

2018-19 Unaudited Actuals

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

LOCAL PROGRAM NAME	LOCAL PROGRAM NAME	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 2	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 3	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 4	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 5	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 6
RESOURCE CODE	REVENUE OBJECT					
LOCAL DESCRIPTION (if any)	LOCAL DESCRIPTION (if any)					
AWARD	AWARD					
1) a. Prior Year Carryover	1. a. Prior Year Carryover					
2) a. Current Year Award	2. a. Current Year Award					
b. Other Adjustments	b. Other Adjustments					
c. Adj Cur Yr Award (sum lines 2a thru 2b)	c. Adj Curr Yr Award (sum lines 2a & 2b)					
3) Required Matching Funds/Other (sum lines 1, 2c, &3)	3. Required Matching Funds/Other					
4) Total Available Award (sum lines 1, 2c, &3)	4. Total Available Award (sum lines 1c, 2c, & 3)	1,000.00	550.00	500.00	489.09	733.09
REVENUES	REVENUES					
5) Unearned Revenue Deferred from Prior Year	5. Revenue Deferred from prior year	\$1,000.00	\$550.00	\$500.00	\$489.09	\$733.09
6) Cash Received in Current Year	6. Cash Received in current year					
7) Contributed Matching Funds	7. Contributed Matching Funds					
8) Total Available (sum lines 5, 6 & 7)	8. Total Available (sum lines 5, 6 & 7)	1,000.00	550.00	500.00	489.09	733.09
EXPENDITURES	EXPENDITURES					
9) Donor-Authorized Expenditures	9. Donor-Authorized Expenditures	\$1,000.00	\$550.00	\$500.00	\$489.09	\$733.09
10) Non Donor-Authorized Expenditures	10. Non Donor-Authorized Expenditures					
11) Total Expenditures (line 9 plus line 10)	11. Total Expenditures (line 9 plus line 10)	1,000.00	550.00	500.00	489.09	733.09
12) Amounts Included in Line 6 above for Prior Year Adjustments	12. Amounts included in Line 6 above for Prior Year Adjustments					
13) Calculation of Unearned Revenue or A/P, & A/R Amounts (line 8 - line 9 + line 12)	13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	-	-
13A) Unearned Revenue	a. Deferred Revenue	-	-	-	-	-
13B) Accounts Payable	b. Accounts Payable					
13C) Accounts Receivable	c. Accounts Receivable	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-
15) If Carryover is allowed, enter line 14 amount here	15. If Carryover is allowed, enter line 14 amount here	-	-	-	-	-
amount here						
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,000.00	550.00	500.00	489.09	733.09

LOCAL PROGRAM NAME	JBT Food Tech & Mini Grant RS 9179 8699	HS Const. Project RS 9316 8699	City of Madeira RS 9525 8699	Air Pollution RS 9696 8699			
RESOURCE CODE	RS 9179 YR 7	RS 9179 YR 8	RS 9179 Yr 9	RS 9179	Various		Site 260
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1) a. Prior Year Carryover	\$10,218.57	\$10,000.00	\$5,000.00	\$23,490.75	60,425.65	\$100,000.00	\$200,641.00
2) a. Current Year Award				\$5,000.00	-	100,000.00	\$104,127.38
b. Other Adjustments				\$5,000.00	-		
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	5,000.00	\$28,490.75	60,425.65	100,000.00	\$104,127.38
3) Required Matching Funds/Other (sum lines 1, 2c, &3)	10,218.57	\$10,000.00	5,000.00	\$23,490.75	60,425.65		
REVENUES				\$5,000.00	\$60,425.65		
5) Unearned Revenue Deferred from Prior Year	\$10,218.57	\$10,000.00	\$5,000.00	\$5,000.00			
6) Cash Received in Current Year				\$28,490.75	60,425.65		
7) Contributed Matching Funds	10,218.57	10,000.00	5,000.00	\$15,246.67	\$60,425.65		
8) Total Available (sum lines 5, 6 & 7)				\$15,246.67	\$15,150.00		
EXPENDITURES				\$15,246.67			
9) Donor-Authorized Expenditures	\$6,224.49	\$5,750.00	\$0.00				
10) Non Donor-Authorized Expenditures							
11) Total Expenditures (line 9 plus line 10)	\$6,224.49	5,750.00	-	\$15,246.67	60,425.65	15,150.00	304,768.38
12) Amounts Included in Line 6 above for Prior Year Adjustments				-			
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	3,994.08	4,250.00	5,000.00	13,244.08	-	(15,150.00)	(104,127.38)
13A) Unearned Revenue	3,994.08	4,250.00	5,000.00	13,244.08	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable			-	-	-	15,150.00	104,127.38
14) Unused Grant Award Calculation (line 4 minus line 9)							
15) If Carryover is allowed, enter line 14 amount here	3,994.08	4,250.00	5,000.00	13,244.08	-	84,850.00	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,224.49	\$5,750.00	-	15,246.67	60,425.65	15,150.00	304,768.38

LOCAL PROGRAM NAME	SUBTOTAL FN 01	FIRST 5 9226 8699 de0000	SUBTOTAL FN 12	GRAND TOTAL
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1) a. Prior Year Carryover	\$284,557.40			284,557.40
2) a. Current Year Award	\$204,127.38	125,000.00	125,000.00	329,127.38
b. Other Adjustments	\$0.00			-
c. Adj Cur Yr Award (sum lines 2a thru 2b)				
3) Required Matching Funds/Other	\$204,127.38	125,000.00	125,000.00	329,127.38
4) Total Available Award (sum lines 1, 2c, &3)	\$0.00			-
REVENUES				
5) Unearned Revenue Deferred from Prior Year	\$83,916.40			83,916.40
6) Cash Received in Current Year	\$200,641.00	64,899.85	64,899.85	265,540.85
7) Contributed Matching Funds	\$0.00			-
8) Total Available (sum lines 5, 6 & 7)	\$284,557.40	64,899.85	64,899.85	349,457.25
EXPENDITURES				
9) Donor-Authorized Expenditures	395,590.70	92,618.35	92,618.35	488,209.05
10) Non Donor-Authorized Expenditures	-			-
11) Total Expenditures (line 9 plus line 10)	395,590.70	92,618.35	92,618.35	488,209.05
12) Amounts Included in Line 6 above for Prior Year Adjustments	-			-
13) Calculation of Unearned Revenue or A/P, & AIR amounts (line 8 - line 9 + line 12)	(111,033.30) 8,244.08	(27,718.50) -	(27,718.50) -	(138,751.80) 8,244.08
13A) Unearned Revenue				
13B) Accounts Payable				
13C) Accounts Receivable	119,277.38	27,718.50	27,718.50	146,995.88
14) Unused Grant Award Calculation (line 4 minus line 9)	93,094.08	32,381.65	32,381.65	125,475.73
15) If Carryover is allowed, enter line 14 amount here	93,094.08	-	-	93,094.08
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	395,590.70	92,618.35	92,618.35	488,209.05

2018-2019 Unaudited Actuals (Entitlements)
 TOTAL ENTITLEMENTS ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

	FN 01	FN 11	FN 12	FN 73	GRAND TOTAL
AWARD					
1a) Prior Year Restricted Ending Balance	\$3,537,187.19	137,511.52	339,091.86	\$39,516.11	\$4,053,306.68
2a) Current Year Award	39,785,226.55	1,276,575.59	53,468.44	53,366.19	41,168,636.77
b) Block Grant Trf (Ob 8995)	151,810.78	-	-	1,350.04	\$1,350.04
c. Cat Flex Transfers(Obj 8998)					
d. Other Adjustments					
e. Adj Curr yr Award					
(sum lines 2a through 2d)					
3) Required Matching Funds/Other	39,937,037.33	1,276,575.59	53,468.44	54,716.23	\$41,321,797.59
17,924,142.42					
4) Total Available Award					
(sum lines 1a,2d, & 3)					
*Check 4 from all sheets					
REVENUES					
5) Cash Received in Current Year					
6) Amounts included in line 5 for					
Prior Year Adjustments					
7a) Accounts Receivable					
(line 2 minus lines 5 & 6)	2,639,249.66	294,935.40	\$0.00	\$64,117	\$2,934,826.23
*Check 7a) from all sheets	\$2,639,249.66	294,935.40	-	\$64,117	2,934,826.23
7b) Non-current Accounts Receivable					
7c) Current Accounts Receivable (7a-7b)					
*Check 7c) from all sheets					
8) Contributed Matching Funds					
9) Total Available					
(sum lines 5, 7c & 8)					
*Check 9) from all sheets					
EXPENDITURES					
10) Donor-Authorized Expenditures					
11) Non Donor-Authorized Expenditures					
12) Total Expenditures (line 10 plus line 11)					
*Check 12) from all sheets					
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)					
*Check 13) from all sheets					

2018-2019 Unaudited Actuals (Entitlements)
FEDERAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Medi-Cal Billing Option 93.778 5640 PY7 8290 FN 01-5640	Medi-Cal Billing Option 93.778 5640 PY8 8290 FN 01-5640	Medi-Cal Billing Option 93.778 5640 PY9 8290 FN 01-5640	GRAND TOTAL SUBTOTAL FN 01
1) Prior Year Restricted Ending Balance	45,609.29	99,940.65	\$0.00	\$0.00
2) a. Current Year Award		-	145,549.94	145,549.94
b. Other Adjustments		-	\$108,644.56	108,644.56
c. Adj Curr Yr Award (sum lines 2a & 2b)		-	-	-
3) Required Matching Funds/Other		-	108,644.56	108,644.56
4) Total Available Award (sum lines 1, 2c, & 3)	45,609.29	99,940.65	\$108,644.56	\$0.00
REVENUES				
5) Cash Received in Current Year		108,644.56	108,644.56	108,644.56
6) Amounts Included in line 5 for Prior Year Adjustments		-	-	-
7a) Accounts Receivable		-	-	-
(line 2 minus lines 5 & 6)		-	-	-
7b) Non-current Accounts Receivable		-	-	-
7c) Current Accounts Receivable (7a-7b)		-	-	-
8) Contributed Matching Funds		-	-	-
9) Total Available (sum of lines 5, 7c, & 8)		108,644.56	108,644.56	108,644.56
EXPENDITURES				
10) Donor-Authorized Expenditures	45,609.29	12,039.30	6,847.17	64,495.76
11) Non Donor-Authorized Expenditures			-	-
12) Total Expenditures (line 10 plus line 11)	45,609.29	12,039.30	6,847.17	64,495.76
RESTRICTED ENDING BALANCE		87,901.35	101,797.39	189,698.74
13) Current Year (line 4 minus line 10)				189,698.74

2018-2019 Unaudited Actuals (Entitlements)
 STATE AWARDS, REVENUES, AND EXPENDITURES
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME	STATE ID NUMBER	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	AWARD	PCA 10056	PCA 10056	PCA 10056
	Lottery 1100 8560	EPA 1400 8012/8019	Prop 39-CACEJA 6230 8590	LOTTERY\INST MAT'L 6300 8560	SPEC ED 6500 8550	LCSS 7085 8590		
	FN 01/RS 1100	FN 01/RS 1400	FN 01/RS 6230	FN 01/ RS 6300	FN 01/RS 6500	FN 01/ RS 7085		
1 a. Prior Year Restricted Ending Balance	903,255.35 3,036,132.24 89,542.78	30,927,227.00 60,148.00	137,852.16	177,003.58 1,177,541.00	3,483,217.00 2,120.00	-	1,641,764.14	
2 a. Current Year Award								
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a through 2b)	3,125,675.02	30,987,375.00	-	1,177,541.00	3,485,337.00			
3 Required Matching Funds/other								
4 Total Available Award (sum lines 1, 2c, & 3)	4,028,930.37	30,987,375.00	137,852.16	1,354,544.58	15,245,604.39		1,641,764.14	
REVENUES								
5 Cash Received in Current Year								
6 Amounts Included in line 5 for Prior Year Adjustments	2,278,119.02	30,987,375.00		330,698.40	3,485,337.00		-	
7 a) Accounts Receivable (line 2c minus lines 5 & 6)	847,556.00	-	-	846,842.60	-	586,466.00		
b) Non-current Accounts Receivable								
c) Current Accounts Receivable (7a minus line 7b)	847,556.00	-	-	846,842.60	-	586,466.00		
8 Contributed Matching Funds								
9 Total Available (sum of lines 5, 7c, & 8)	3,125,675.02	30,987,375.00	-	1,177,541.00	3,485,337.00	586,466.00		
EXPENDITURES								
10 Donor Authorized Expenditures	491,537.17	30,987,375.00	137,852.16	236,614.90	15,245,604.39	639,597.06		
11 Non Donor Authorized Expenditures								
12 Total Expenditures (line 10 plus line 11)	491,537.17	30,987,375.00	137,852.16	236,614.90	15,245,604.39	639,597.06		
RESTRICTED ENDING BALANCE								
13 Current Year (line 4 minus line 10)	3,537,393.20	-	-	1,117,929.68	-	1,002,167.08		

STATE PROGRAM NAME		LOCAL DESCRIPTION (if any)		AWARD		SUBTOTAL	
STATE ID NUMBER RESOURCE CODE REVENUE OBJECT	CSEPD 7311 8590	College Readiness 7338 8590	Low Performing SBG 7510 8590	M & O 8150 8980	FN 01/RS 8150	FN 01	
	FN 01/RS 7311	FN 01/RS 7338	FN 01/RS 7510	FN 01/RS 8150			
1 a. Prior Year Restricted Ending Balance	120,101.00	374,381.87	610,591.00		3,234,257.10		
2 a. Current Year Award		-	610,591.00		39,354,809.24		
b. Other Adjustments	120,101.00	-	610,591.00		151,810.78		
c. Adj Curr Yr Award (sum lines 2a through 2b)	120,101.00		610,591.00		39,506,620.02		
3 Required Matching Funds/other	120,101.00	374,381.87	610,591.00		17,924,142.42		
4 Total Available Award (sum lines 1, 2c, & 3)	120,101.00		305,296.00		60,665,019.54		
REVENUES					37,506,926.42		
5 Cash Received in Current Year	120,101.00		305,295.00		(586,466.00)		
6 Amounts Included in line 5 for Prior Year Adjustments		-	-		2,586,159.60		
7 a) Accounts Receivable (line 2c minus lines 5 & 6)							
b) Non-current Accounts Receivable					-		
c) Current Accounts Receivable (7a minus line 7b)		-	305,295.00		2,586,159.60		
8 Contributed Matching Funds		-	6,163,875.03		6,163,875.03		
9 Total Available (sum of lines 5, 7c, & 8)	120,101.00	-	610,591.00		46,256,961.05		
EXPENDITURES					54,286,512.70		
10 Donor Authorized Expenditures	9,675.12	374,381.87	-		-		
11 Non Donor Authorized Expenditures							
12 Total Expenditures (line 10 plus line 11)	9,675.12	374,381.87	-		54,286,512.70		
RESTRICTED ENDING BALANCE							
13 Current Year (line 4 minus line 10)	110,425.88	-	610,591.00		6,378,506.84		

STATE PROGRAM NAME										PCA #10050
STATE ID NUMBER RESOURCE CODE REVENUE OBJECT	LOCAL DESCRIPTION (if any)	ADULTS IN CORR FAC 6015 8590	CalWorks For ROCP 6371 8590	AEBG 6391 8590	STATE PRESCHOOL RES. 6130 8990	STATE PRESCHOOL RES. 6130 8990	SUBTOTAL	FN 12	TOTAL	GRAND
AWARD		FN 11/RS 6015	FN 11/RS 6371	FN 11/RS 6391	FN 12/RS 6130	FN 12/RS 6130	FN 11	FN 12		
1 a. Prior Year Restricted Ending Balance	-	21,732.00	39,334.00	55,704.49 987,103.00	53,468.44	339,091.86 53,468.44	55,704.49 1,048,169.00	339,091.86 53,468.44	3,629,053.45 40,456,446.68	3,629,053.45 40,456,446.68
2 a. Current Year Award	-	21,732.00	39,334.00	987,103.00	53,468.44	53,468.44	-	-	151,810.78	
b. Other Adjustments										
c. Adj Curr Yr Award (sum lines 2a through 2b)										
3 Required Matching Funds/other										
4 Total Available Award (sum lines 1, 2c, & 3)										
REVENUES										
5 Cash Received in Current Year										
6 Amounts Included in line 5 for Prior Year Adjustments										
7 a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	164,517.16	164,517.16	-	-	-	2,750,676.76	
b) Non-current Accounts Receivable										
c) Current Accounts Receivable (7a minus line 7b)	-	-	-	164,517.16	164,517.16	-	-	-	2,750,676.76	
8 Contributed Matching Funds	-	-	-	-	-	-	-	-	6,163,875.03	
9 Total Available (sum of lines 5, 7c, & 8)	21,732.00	39,334.00	987,103.00	1,048,169.00	53,468.44	53,468.44			47,358,598.49	
EXPENDITURES										
10 Donor Authorized Expenditures	21,732.00	34,609.34	982,732.70	1,039,074.04	-	-			55,325,586.74	
11 Non Donor Authorized Expenditures									-	
12 Total Expenditures (line 10 plus line 11)	21,732.00	34,609.34	982,732.70	1,039,074.04	-	-			55,325,586.74	
RESTRICTED ENDING BALANCE										
13 Current Year (line 4 minus line 10)	-	4,724.66	60,074.79	64,799.45	392,560.30	392,560.30			6,835,866.59	

2018-2019 Unaudited Actuals (Entitlements)

LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	DONATIONS	DNTN-Scholarship	DNTN-MUSD COUNSELOR	DNTN-MUSD COUNS	Energy Grant	Mad City Chamber
RESOURCE CODE	RS 9170	9175	RS 9176	RS 9176	RS 9201	RS 9500
REVENUE OBJECT	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	TOTAL 9170	Site 400	Site 490	Site 490	Site 490	Site 490
AWARD						
1.a. Prior Year Restricted Ending Balance	141,072.62	9,240.57	324.98	1,927.00	2,251.98	4,493.83
2.a. Current Year Award	312,453.95	1,755.93	300.00	1,535.00	1,835.00	64.89
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)						
3) Required Matching Funds/Other	312,453.95	1,755.93	300.00	1,535.00	1,835.00	-
4) Total Available Award (sum lines 1c, 2c, & 3)	453,526.57	10,996.50	624.98	3,462.00	4,086.98	4,493.83
REVENUES						
5) Cash Received in Current Year	264,341.76	1,755.93	300.00	1,535.00	1,835.00	64.89
6) Amounts Included in line 5 for Prior Year Adjustments						
7a) Accounts Receivable (line 2c minus lines 5 & 6)		48,112.19	-	-	-	-
7b) Non-current Accounts Receivable (7a-7b)		-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)		48,112.19	-	-	-	-
8) Contributed Matching Funds		-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	312,453.95	1,755.93	300.00	1,535.00	1,835.00	-
EXPENDITURES						
10) Donor Authorized Expenditures	196,883.68	-	325.00	1,055.00	1,380.00	64.89
11) Non Donor-Authorized Expenditures						
12) Total Expenditures (line 10 plus line 11)	196,883.68	-	325.00	1,055.00	1,380.00	64.89
RESTRICTED ENDING BALANCE (line 4 minus line 10)	256,642.89	10,996.50	299.98	2,407.00	2,706.98	4,493.83
13) Current Year (line 4 minus line 10)						

LOCAL PROGRAM NAME	NAT'L UNIV	Local Projects	Madera Education	Fund 01	Jail Contract		Adult Ed Programs
RESOURCE CODE	RS 9550	RS 9610	Foundation RS 9506	SUBTOTAL	Local Resources	Local Resources	
REVENUE OBJECT	8699	8671	8699	FN 01	9010	9120	
LOCAL DESCRIPTION (if any)	RS 9550	RS 9610 site 490 dept	RS 9506		8690	8671	
AWARD		7390			DE 7580	DE 0000	
1.a. Prior Year Restricted Ending Balance	150.86	105.40	4,977.87		157,380.15	78,190.22	
2.a. Current Year Award	750.00	-	4,977.87		321,772.75	119,235.64	
b. Other Adjustments	750.00	-	4,977.87		-	104,451.01	
c. Adj Curr Yr Award (sum lines 2a & 2b)	750.00	-	4,977.87		321,772.75	104,451.01	
3) Required Matching Funds/Other							
4) Total Available Award (sum lines 1c, 2c, & 3)	900.86	105.40	4,977.87		479,152.90	104,451.01	
REVENUES							
5) Cash Received in Current Year	750.00	-	268,682.69		-	-	
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-		-	-	
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	4,977.87		53,090.06	104,451.01	
7b) Non-current Accounts Receivable	-	-	4,977.87		-	-	
7c) Current Accounts Receivable (7a-7b)	-	-	4,977.87		53,090.06	104,451.01	
8) Contributed Matching Funds	-	-	-		-	25,967.23	
9) Total Available (sum of lines 5, 7c, & 8)	750.00	-	4,977.87		321,772.75	104,451.01	
EXPENDITURES							
10) Donor Authorized Expenditures	749.56	-	4,977.87		204,056.00	104,451.01	
11) Non Donor-Authorized Expenditures	-	-	-		-	104,877.32	
12) Total Expenditures (line 10 plus line 11)	749.56	-	4,977.87		204,056.00	104,451.01	
RESTRICTED ENDING BALANCE		151.30	105.40		275,096.90	-	
13) Current Year (line 4 minus line 10)			-				92,548.54

LOCAL PROGRAM NAME	Adult Ed	CAPS & GOWNS	ADMIN	MDRA ROTARY-CBET	SMALL FRY	XMAS BASKETS	TOTAL
RESOURCE CODE	Community Ed Fees	9170	9170	9170	9170	9170	9170
REVENUE OBJECT	8671	8699	8699	8690/8699	8690/8699	8690/8699	8690/8699
LOCAL DESCRIPTION (if any)		DE 7500	DONATIONS / DE 0000	DE 7750	DE7910	DE7980	DONATIONS
AWARD							
1.a. Prior Year Restricted Ending Balance	1,380.00	276.00	319.94	70.84	1,429.83	460.14	2,236.81
2.a. Current Year Award	4,400.00	-	319.94	-	-	-	319.94
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,400.00	-	319.94	-	-	-	319.94
3) Required Matching Funds/Other							
4) Total Available Award (sum lines 1c, 2c, & 3)	5,780.00	276.00	319.94	70.84	1,429.83	460.14	2,556.75
REVENUES							
5) Cash Received in Current Year	4,400.00	-	319.94	-	-	-	319.94
6) Amounts Included in line 5 for Prior Year Adjustments							
7a) Accounts Receivable (line 2c minus lines 5 & 6)		-	-	-	-	-	-
7b) Non-current Accounts Receivable							
7c) Current Accounts Receivable (7a-7b)		-	-	-	-	-	-
8) Contributed Matching Funds		-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	4,400.00	-	319.94	-	-	-	319.94
EXPENDITURES							
10) Donor Authorized Expenditures	843.91	276.00	-	70.84	-	-	144.11
11) Non Donor-Authorized Expenditures							
12) Total Expenditures (line 10 plus line 11)	843.91	276.00	-	70.84	-	-	144.11
RESTRICTED ENDING BALANCE	4,936.09	-	319.94	-	1,429.83	-	490.95
13) Current Year (line 4 minus line 10)	4,936.09	-	-	-	316.03	-	2,065.80

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

20 65243 0000000
Form CA

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)	57.16%
	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 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$134,427,128.31 \$134,427,128.31
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.89%

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	EDP No.	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	98,797,227.14	301	10,279.00	303	98,786,948.14	305	260,992.33			307	98,525,955.81	309
2000 - Classified Salaries	31,835,971.62	311	93,948.16	313	31,742,023.46	315	3,814,414.03			317	27,927,609.43	319
3000 - Employee Benefits	76,998,809.16	321	2,219,017.26	323	74,779,791.90	325	2,665,278.32			327	72,114,513.58	329
4000 - Books, Supplies Equip Replace. (6500)	10,517,589.27	331	50,043.03	333	10,467,546.24	335	2,304,925.87			337	8,162,620.37	339
5000 - Services... & 7300 - Indirect Costs	19,961,830.10	341	520.93	343	19,961,309.17	345	2,834,279.31			347	17,127,029.86	349
			TOTAL		235,737,618.91	365				TOTAL	223,857,729.05	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	76,961,618.05
2. Salaries of Instructional Aides Per EC 41011.....	2100...	4,211,243.48
3. STRS.....	3101 & 3102	23,801,949.41
4. PERS.....	3201 & 3202	1,116,014.31
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	1,562,593.41
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402.....	18,639,858.34
7. Unemployment Insurance.....	3501 & 3502	40,230.70
8. Workers' Compensation Insurance.....	3601 & 3602	1,438,373.12
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00
10. Other Benefits (EC 22310).....	3901 & 3902.....	460,573.51
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		128,232,454.33
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		154.51
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		268,785.54
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		127,963,514.28
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.....		57.16%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		no

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	.55.00%
2. Percentage spent by this district (Part II, Line 15).....	.57.16%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	.00.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	223,857,729.05
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	141,529,341.00	1,562,225.00	143,091,566.00		6,344,612.00	136,746,954.00	57,014,021.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	14,060,000.00		14,060,000.00		650,000.00	13,410,000.00	680,000.00
Capital Leases Payable	2,222,940.00	648,736.00	2,871,676.00		297,298.00	2,574,378.00	307,230.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,499,217.00		1,499,217.00	99,297.00	552,630.00	1,045,884.00	456,598.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	4,237,799.00	26,902,760.00	31,140,559.00	1,551,220.00	2,288,902.00	30,402,877.00	1,838,825.00
Compensated Absences Payable	514,275.00	(351,077.00)	163,198.00	252,026.00		415,224.00	
Governmental activities long-term liabilities	164,063,572.00	28,762,644.00	192,826,216.00	1,902,543.00	10,133,442.00	184,595,317.00	60,296,674.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	259,626,580.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,675,576.54
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	38,997.65
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,637,514.13
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	391,038.83
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	12,912,785.00
6. All Other Financing Uses	All	9100	7699	4,000.00
7. Nonagency	All	9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	790.54
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			17,985,126.15
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,120,829.97
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)				227,086,708.20

Madera Unified
Madera County

Unaudited Actuals
2018-19 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

20 65243 0000000
Form ESMOE

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,113.53
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,880.94
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total
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.)	214,148,618.99	11,152.69
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)	214,148,618.99	11,152.69
B. Required effort (Line A.2 times 90%)	192,733,757.09	10,037.42
C. Current year expenditures (Line I.E and Line II.B)	227,086,708.20	11,880.94
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Entered Data/ Adjustments*	Totals	Extracted Data	Entered Data/ Adjustments*	Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	130,019,353.90		130,019,353.90			134,427,128.31
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,261.11		19,261.11			19,208.45
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
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)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	19,208.45	0.00	19,208.45	19,279.96	0.00	19,279.96
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)			19,208.45			19,279.96
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	271,833.82		271,833.82	266,958.00		266,958.00
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)	23,603,251.28		23,603,251.28	26,892,261.00		26,892,261.00
5. Unsecured Roll Taxes (Object 8042)	936,823.07		936,823.07	884,732.00		884,732.00
6. Prior Years' Taxes (Object 8043)	6,551.92		6,551.92	(49,000.00)		(49,000.00)
7. Supplemental Taxes (Object 8044)	1,462,780.14		1,462,780.14	893,000.00		893,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,214,665.00)		(3,214,665.00)
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)	1,960,688.63		1,960,688.63	1,450,103.00		1,450,103.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
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)	28,241,928.86	0.00	28,241,928.86	27,123,389.00	0.00	27,123,389.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	28,241,928.86	0.00	28,241,928.86	27,123,389.00	0.00	27,123,389.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS			0.00			0.00
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
OTHER EXCLUSIONS						
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	192,495,421.00		192,495,421.00	201,600,144.00		201,600,144.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	424,619.00		424,619.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	192,920,040.00	0.00	192,920,040.00	201,600,144.00	0.00	201,600,144.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	273,543,712.50		273,543,712.50	267,284,022.00		267,284,022.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,134,309.04		1,134,309.04	600,000.00		600,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual			2019-20 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			130,019,353.90			134,427,128.31
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9973			1.0037
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			134,427,128.31			140,119,102.27
APPROPRIATIONS SUBJECT TO THE LIMIT			28,241,928.86			27,123,389.00
5. Local Revenues Excluding Interest (Line C18)			2,305,014.00			2,313,595.20
6. Preliminary State Aid Calculation			106,185,199.45			112,995,713.27
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)			106,185,199.45			112,995,713.27
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			559,752.73			315,247.46
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			28,801,681.59			27,438,636.46
7. Local Revenues in Proceeds of Taxes			105,625,446.72			112,680,465.81
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			28,801,681.59			
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			105,625,446.72			
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)			0.00			
9. Total Appropriations Subject to the Limit			134,427,128.31			
a. Local Revenues (Line D7b)						
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
SUMMARY	2018-19 Actual			2019-20 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			134,427,128.31			140,119,102.27
12. Appropriations Subject to the Limit (Line D9d)			134,427,128.31			

Arelis Garcia, Chief Financial Officer
Gann Contact Person

(559) 675-4500 ext 208
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- | | |
|---|---------------------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) | <hr/> <u>8,288,304.16</u> |
| 2. Contracted general administrative positions not paid through payroll | |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |

B. Salaries and Benefits - All Other Activities

- | | |
|--|-----------------------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | <hr/> <u>197,135,896.54</u> |
|--|-----------------------------|

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) | <hr/> <u>4.20%</u> |
|---|--------------------|

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)	7,727,623.42
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,034,905.07
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,454.00
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)	937,370.60
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)	10,723.38
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)	12,769,076.47
9. Carry-Forward Adjustment (Part IV, Line F)	(1,058,603.24)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,710,473.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	139,273,559.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,044,898.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,610,805.55
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,671,670.36
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	38,997.65
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	254,615.25
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,325,773.61
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	258,634.86
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)	119,330.93
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)	21,380,977.10
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)	244,595.18
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,614,802.19
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,649,329.98
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,956,950.85
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)	239,444,940.98

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)

5.33%

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

4.89%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>12,769,076.47</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,305,240.56</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.32%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.32%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.32%) times Part III, Line B18); zero if positive	<u>(1,058,603.24)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,058,603.24)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.89%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-529,301.62) is applied to the current year calculation and the remainder (\$-529,301.62) is deferred to one or more future years:	<u>5.11%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-352,867.75) is applied to the current year calculation and the remainder (\$-705,735.49) is deferred to one or more future years:	<u>5.19%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,058,603.24)</u>

Approved indirect cost rate: 6.32%
Highest rate used in any program: 6.32%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	8,068,409.10	509,923.46	6.32%
01	3060	352,499.50	22,277.95	6.32%
01	3061	6,608.00	417.63	6.32%
01	3310	1,168,091.12	73,823.36	6.32%
01	3311	1,638.00	103.52	6.32%
01	3550	212,214.80	10,610.74	5.00%
01	4035	995,214.81	62,897.58	6.32%
01	4124	729,774.78	36,488.73	5.00%
01	4127	49,258.96	3,113.17	6.32%
01	4128	121,471.45	7,677.00	6.32%
01	4201	17,612.53	352.25	2.00%
01	4203	610,208.15	12,204.16	2.00%
01	5810	196,645.83	9,832.29	5.00%
01	6010	249,655.54	12,482.78	5.00%
01	6387	841,507.78	53,183.29	6.32%
01	7085	581,825.68	36,771.38	6.32%
01	7311	9,100.00	575.12	6.32%
01	7338	351,164.76	22,193.61	6.32%
01	8150	4,864,600.90	307,442.78	6.32%
11	6015	20,440.18	1,291.82	6.32%
11	6371	32,552.05	2,057.29	6.32%
11	9010	204,542.40	6,120.79	2.99%
12	6105	2,384,237.70	150,683.82	6.32%
12	6127	50,096.82	1,586.12	3.17%
12	9010	87,198.46	5,419.89	6.22%
13	5310	14,346,517.56	776,146.60	5.41%
13	5370	403,043.98	21,804.68	5.41%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	903,255.35		177,003.58	1,080,258.93
2. State Lottery Revenue	8560	3,125,675.02		1,177,541.00	4,303,216.02
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)		4,028,930.37	0.00	1,354,544.58	5,383,474.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	490,242.17		227,012.40	717,254.57
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,295.00			1,295.00
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			9,602.50	9,602.50
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)		491,537.17	0.00	236,614.90	728,152.07
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	3,537,393.20	0.00	1,117,929.68	4,655,322.88
D. COMMENTS:	Purchased instructional materials that were web based				

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.

	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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,712,578.78	145,986.04	16,048.44	6,802,046.76	20,366,344.93	255,318.56	5,634,644.63
B. Enter Allocation Factor(s) by Goal: <i>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</i>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	1.60	1.60	1.60	1.60			24.00
1110 Regular Education, K-12	810.44	4.00	784.80	784.80	1,606.72		4,243.00
3100 Alternative Schools							
3200 Continuation Schools	11.00	11.00	11.00	11.00	29.06	29.06	33.00
3300 Independent Study Centers	7.00	7.00	7.00	70.00			11.00
3400 Opportunity Schools							
3550 Community Day Schools	4.00	4.00	4.00	4.00			34.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	35.20	35.20	35.20	35.20			
4110 Regular Education, Adult	1.00	1.00	1.00	1.00			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	106.40	106.40	106.40	106.40			271.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	16.00	16.00	16.00	16.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	992.64	186.20	967.00	1,030.00	1,635.78	29.06	4,616.00

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	245,703.61	43,903.98	289,607.59	17,485.07		307,092.66
1110	Regular Education, K-12	155,932,538.25	31,781,021.85	187,713,560.10	11,333,210.60		199,046,770.70
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,259,588.82	757,841.73	3,017,430.55	182,177.44		3,199,607.99
3300	Independent Study Centers	1,773,958.29	493,383.78	2,267,342.07	136,890.83		2,404,232.90
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	900,332.23	78,022.34	978,354.57	59,068.18		1,037,422.75
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	7,841,736.62	321,370.01	8,163,106.63	492,847.75		8,655,954.38
4110	Regular Education, Adult	151,835.86	9,129.84	160,965.70	9,718.31		170,684.01
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	386,661.97	0.00	386,661.97	23,344.73		410,006.70
5000-5999	Special Education	22,545,897.77	1,302,217.34	23,848,115.11	1,439,830.51		25,287,945.62
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	773.54	0.00	773.54	46.70		820.24
7150	Nonagency - Other	154.51	0.00	154.51	9.33		163.84
8100	Community Services	117,779.35	0.00	117,779.35	7,110.93		124,890.28
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					128,161.03	128,161.03
----	Enterprise					254,615.25	254,615.25
----	Facilities Acquisition & Construction					1,353,140.84	1,353,140.84
----	Other Outgo					16,894,812.72	16,894,812.72
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		146,077.28	146,077.28	1,169,292.76		1,315,370.04
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(965,111.01)		(965,111.01)
----	Total General Fund and Charter Schools Funds Expenditures	192,156,960.82	34,932,968.15	227,089,928.97	13,905,922.13	18,630,729.84	259,626,580.94

**Unaudited Actuals
2018-19**
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
Instructional Goals													
0001	Pre-Kindergarten	229,777.45	15,926.16	0.00	0.00	0.00	0.00	0.00			0.00	0.00	245,703.61
1110	Regular Education, K-12	116,537,338.87	6,123,734.50	3,471,506.45	16,418,321.36	7,435,935.70	0.00	3,811,989.93			2,133,711.44	0.00	155,932,538.25
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	1,519,781.42	0.00	0.00	446,842.06	145,054.02	0.00	0.00			147,911.32	0.00	2,259,588.82
3300	Independent Study Centers	1,070,737.51	0.00	479.82	471,885.30	152,007.13	0.00	0.00			78,848.53	0.00	1,773,958.29
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	480,731.87	0.00	12,587.64	271,874.62	0.00	0.00	0.00			135,138.10	0.00	900,332.23
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	7,206,131.84	510,176.26	0.00	13,089.33	3,942.00	0.00	0.00			108,397.19	0.00	7,841,736.62
4110	Regular Education, Adult	0.00	0.00	0.00	151,835.86	0.00	0.00	0.00			0.00	0.00	151,835.86
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	52,943.63	326,400.80	7,187.97	0.00	0.00	0.00	0.00			129.57	0.00	386,661.97
5000-5999	Special Education	18,849,569.89	1,823,729.21	0.00	0.00	754,994.83	1,116,437.41	0.00			1,166.43	0.00	22,545,897.77
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	773.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	773.54
7150	Nonagency - Other	154.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.51
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00		38,997.65	0.00	78,781.70	0.00	117,779.35
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
Total Direct Charged Costs		145,947,940.53	8,799,966.93	3,491,761.88	17,773,848.53	8,491,933.68	1,116,437.41	3,811,989.93	38,997.65	0.00	2,684,084.28	0.00	192,156,960.82

* Functions 7100-7199 for goals X100 and X500

Unaudited Actuals
2018-19
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	14,607.73	0.00	29,296.25	43,903.98
1110	Regular Education, K-12	6,597,157.48	20,004,532.23	5,179,332.14	31,781,021.85
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	100,428.13	617,131.26	40,282.34	757,841.73
3300	Independent Study Centers	479,956.33	0.00	13,427.45	493,383.78
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	36,519.32	0.00	41,503.02	78,022.34
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	321,370.01	0.00	0.00	321,370.01
4110	Regular Education, Adult	9,129.84	0.00	0.00	9,129.84
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	971,413.90	0.00	330,803.44	1,302,217.34
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)	146,077.28	0.00	0.00	146,077.28
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		8,676,660.02	20,621,663.49	5,634,644.64	34,932,968.15

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,325,773.61
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	58,454.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,155,614.28
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,331,191.24
5 Total Central Administration Costs in General Fund and Charter Schools Funds	14,871,033.13
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	192,156,960.82
2 Total Allocated Costs (from Form PCR, Column 2, Total)	34,932,968.15
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	227,089,928.97
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,614,802.19
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	2,649,329.98
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,956,950.85
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	19,221,083.02
D. Total Direct Charged and Allocated Costs (B3 + C5)	246,311,011.99
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.04%

Unaudited Actuals
2018-19
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)	128,161.03				128,161.03
Enterprise (Objects 1000-5999, 6400, and 6500)		254,615.25			254,615.25
Facilities Acquisition & Construction (Objects 1000-6500)			1,353,140.84		1,353,140.84
Other Outgo (Objects 1000-7999)				16,894,812.72	16,894,812.72
Total Other Costs	128,161.03	254,615.25	1,353,140.84	16,894,812.72	18,630,729.84

Description	Direct Costs - Interfund Transfers In 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND						
Expenditure Detail	0.00	(71,614.43)	46,331.44	12,912,785.00	1,466,142.52	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
09 CHARTER SCHOOLS SPECIAL REVENUE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
10 SPECIAL EDUCATION PASS-THROUGH FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
11 ADULT EDUCATION FUND						
Expenditure Detail	4,736.86	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
12 CHILD DEVELOPMENT FUND						
Expenditure Detail	11,753.72	0.00	0.00	0.00	0.00	1,920.49
Other Sources/Uses Detail						
Fund Reconciliation						
13 CAFETERIA SPECIAL REVENUE FUND						
Expenditure Detail	54,603.85	0.00	0.00	0.00	0.00	1,111,164.74
Other Sources/Uses Detail						
Fund Reconciliation						
14 DEFERRED MAINTENANCE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
15 PUPIL TRANSPORTATION EQUIPMENT FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						
Expenditure Detail			0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
18 SCHOOL BUS EMISSIONS REDUCTION FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
19 FOUNDATION SPECIAL REVENUE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						
Expenditure Detail			0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
21 BUILDING FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
25 CAPITAL FACILITIES FUND						
Expenditure Detail	0.00	0.00	0.00	1,200,827.44	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
35 COUNTY SCHOOL FACILITIES FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						
Expenditure Detail	520.00	0.00	12,912,785.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
51 BOND INTEREST AND REDEMPTION FUND						
Expenditure Detail			0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						
Expenditure Detail			0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
53 TAX OVERRIDE FUND						
Expenditure Detail			0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
56 DEBT SERVICE FUND						
Expenditure Detail			1,154,496.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
57 FOUNDATION PERMANENT FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
61 CAFETERIA ENTERPRISE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00		0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	71,614.43	(71,614.43)	965,111.01	(965,111.01)	14,113,612.44	14,113,612.44	1,466,989.20	1,466,989.20

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT										1,299
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999 Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	8,856,689.36		8,856,689.36	
2000-2999 Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	4,285,563.65		4,285,563.65	
3000-3999 Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	8,703,449.27		8,703,449.27	
4000-4999 Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	51,979.33		51,979.33	
5000-5999 Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	593,128.58		593,128.58	
6000-6999 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	55,087.58		55,087.58	
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	22,545,897.77	0.00	22,545,897.77	
7310 Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	73,926.88		73,926.88	
7350 Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA Program Cost Report Allocations		1,302,217.40								1,302,217.40	
Total Indirect Costs and PCR Allocations		1,302,217.40	0.00	0.00	0.00	0.00	0.00	73,926.88	0.00	1,376,144.28	
TOTAL COSTS		1,302,217.40	0.00	0.00	0.00	0.00	0.00	22,619,824.65	0.00	23,922,042.05	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999 Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	643,416.44		643,416.44	
2000-2999 Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	193,491.47		193,491.47	
3000-3999 Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	316,146.88		316,146.88	
4000-4999 Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	1,719.00		1,719.00	
5000-5999 Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	128,904.02		128,904.02	
6000-6999 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130 State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Total Direct Costs		0.00	0.00	0.00	0.00	0.00	0.00	1,283,677.81	0.00	1,283,677.81	
7310 Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	73,926.88		73,926.88	
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	73,926.88	0.00	73,926.88	
TOTAL BEFORE OBJECT 8980		0.00	0.00	0.00	0.00	0.00	0.00	1,357,604.69	0.00	1,357,604.69	
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		0.00	0.00	0.00	0.00	0.00	0.00	1,357,604.69			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,213,272.92		8,213,272.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,092,072.18		4,092,072.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	8,387,302.39		8,387,302.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	50,260.33		50,260.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	464,224.56		464,224.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	55,087.58		55,087.58
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	21,262,219.96	0.00	21,262,219.96
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	1,302,217.40								1,302,217.40
	Total Indirect Costs and PCR Allocations	1,302,217.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,302,217.40
	TOTAL BEFORE OBJECT 8980	1,302,217.40	0.00	0.00	0.00	0.00	0.00	21,262,219.96	0.00	22,564,437.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									22,564,437.36
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,413,524.50		1,413,524.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,650,329.54		1,650,329.54
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,867,609.34		1,867,609.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,240.72		1,240.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	256,918.54		256,918.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	55,087.58		55,087.58
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	5,244,710.22	0.00	5,244,710.22
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	5,244,710.22	0.00	5,244,710.22
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)									11,995,401.63
	TOTAL COSTS									17,240,111.85

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

	A. State and Local	B. Local Only
2017-18 Expenditures		
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	21,262,219.96	17,004,977.61
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	21,262,219.96	17,004,977.61
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	1,299.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	1,299.00	

Unaudited Actuals
 Special Education Maintenance of Effort
 2018-19 Actual vs. Actual Comparison Year
 LEA Maintenance of Effort Calculation (LMC-A)

Madera Unified
 Madera County

20 65243 0000000
 Report SEMA

SELPA: Madera/Mariposa (AB)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	<u>23,922,042.05</u>		
b. Less: Expenditures paid from federal sources	<u>1,357,604.69</u>		
c. Expenditures paid from state and local sources	<u>22,564,437.36</u>	<u>19,411,435.42</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>19,411,435.42</u>	
Less: Exempt reduction(s) for SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>22,564,437.36</u>	<u>19,411,435.42</u>	<u>3,153,001.94</u>

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	<u>23,922,042.05</u>		
b. Less: Expenditures paid from federal sources	<u>1,357,604.69</u>		
c. Expenditures paid from state and local sources	<u>22,564,437.36</u>	<u>19,411,345.42</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>19,411,345.42</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>22,564,437.36</u>	<u>19,411,345.42</u>	
d. Special education unduplicated pupil count	<u>1,299</u>	<u>1,299</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>17,370.62</u>	<u>14,943.30</u>	<u>2,427.32</u>

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.

Unaudited Actuals
 Special Education Maintenance of Effort
 2018-19 Actual vs. Actual Comparison Year
 LEA Maintenance of Effort Calculation (LMC-A)

Madera Unified
 Madera County

20 65243 0000000
 Report SEMA

SELPA: Madera/Mariposa (AB)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	17,240,111.85	15,932,108.54 0.00 <hr/> 15,932,108.54	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	17,240,111.85	0.00 0.00 <hr/> 15,932,108.54	1,308,003.31

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	17,240,111.85	15,932,108.54 0.00 <hr/> 15,932,108.54	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	17,240,111.85	0.00 0.00 <hr/> 15,932,108.54	
b. Special education unduplicated pupil count	1,299	1,299	
c. Per capita local expenditures (B2a/B2b)	13,271.83	12,264.90	1,006.93

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.

Arelis Garcia
 Contact Name

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 Telephone Number

Cheif Financial Officer
 Title

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 Email 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	
	UNDUPLICATED PUPIL COUNT										1,299
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999 Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	9,317,649.00		9,317,649.00	
2000-2999 Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	4,494,923.00		4,494,923.00	
3000-3999 Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	8,535,878.00		8,535,878.00	
4000-4999 Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	294,962.00		294,962.00	
5000-5999 Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	772,265.00		772,265.00	
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	23,415,677.00	0.00	23,415,677.00	
7310 Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	61,586.00		61,586.00	
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	61,586.00	0.00	61,586.00	
TOTAL COSTS		0.00	0.00	0.00	0.00	0.00	0.00	23,477,263.00	0.00	23,477,263.00	
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999 Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	8,668,293.00		8,668,293.00	
2000-2999 Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	4,325,747.00		4,325,747.00	
3000-3999 Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	8,211,177.00		8,211,177.00	
4000-4999 Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	260,940.00		260,940.00	
5000-5999 Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	660,350.00		660,350.00	
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	22,126,507.00	0.00	22,126,507.00	
7310 Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350 Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BEFORE OBJECT 8980		0.00	0.00	0.00	0.00	0.00	0.00	22,126,507.00	0.00	22,126,507.00	
8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)											0.00
TOTAL COSTS											22,126,507.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,440,728.00		1,440,728.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,722,193.00		1,722,193.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,033,521.00		2,033,521.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	200,500.00		200,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	355,000.00		355,000.00
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	5,751,942.00	0.00	5,751,942.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEFORE OBJECT 8980		0.00	0.00	0.00	0.00	0.00	0.00	5,751,942.00	0.00	5,751,942.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
TOTAL COSTS										13,012,125.00
										18,764,067.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT										1,299
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,856,689.36		8,856,689.36	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,285,563.65		4,285,563.65	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	8,703,449.27		8,703,449.27	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	51,979.33		51,979.33	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	593,128.58		593,128.58	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	55,087.58		55,087.58	
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	22,545,897.77	0.00	22,545,897.77	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	73,926.88		73,926.88	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	1,302,217.40								1,302,217.40	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	73,926.88	0.00	73,926.88	
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	22,619,824.65	0.00	22,619,824.65	
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	643,416.44		643,416.44	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	193,491.47		193,491.47	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	316,146.88		316,146.88	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,719.00		1,719.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	128,904.02		128,904.02	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,283,677.81	0.00	1,283,677.81	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	73,926.88		73,926.88	
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	73,926.88	0.00	73,926.88	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,357,604.69	0.00	1,357,604.69	
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										1,357,604.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,213,272.92		8,213,272.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,092,072.18		4,092,072.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	8,387,302.39		8,387,302.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	50,260.33		50,260.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	464,224.56		464,224.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	55,087.58		55,087.58
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	21,262,219.96	0.00	21,262,219.96
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)	1,302,217.40								1,302,217.40
	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	21,262,219.96	0.00	21,262,219.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									21,262,219.96
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,413,524.50		1,413,524.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,650,329.54		1,650,329.54
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,867,609.34		1,867,609.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,240.72		1,240.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	256,918.54		256,918.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	55,087.58		55,087.58
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	5,244,710.22	0.00	5,244,710.22
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	5,244,710.22	0.00	5,244,710.22
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)									11,995,401.63
	TOTAL COSTS									17,240,111.85

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

SELPA: Madera/Mariposa (AB)

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.

	Column A Budgeted Amounts (LB-B Worksheet) FY 2019-20	Column B Actual Expenditures Comparison Year FY 2018-19	Column C Difference (A - B)
a. Total special education expenditures	<u>23,477,263.00</u>		
b. Less: Expenditures paid from federal sources	<u>1,350,756.00</u>		
c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	<u>22,126,507.00</u> <u>0.00</u> <u>20,945,307.00</u>	<u>20,945,307.00</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>22,126,507.00</u>	<u>20,945,307.00</u>	<u>1,181,200.00</u>

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.

	Budgeted Amounts FY 2019-20	Comparison Year FY 2018-19	Difference
a. Total special education expenditures	<u>23,477,263.00</u>		
b. Less: Expenditures paid from federal sources	<u>1,350,756.00</u>		
c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	<u>22,126,507.00</u> <u>0.00</u> <u>220,945,307.00</u>	<u>220,945,307.00</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>22,126,507.00</u>	<u>220,945,307.00</u>	
d. Special education unduplicated pupil count	<u>1299</u>	<u>1299</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>17,033.49</u>	<u>170,088.77</u>	<u>(153,055.28)</u>

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: Madera/Mariposa (AB)**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	<u>18,764,067.00</u>	<u>18,254,210.00</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>18,254,210.00</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>18,764,067.00</u>	<u>18,254,210.00</u>	<u>509,857.00</u>

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

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	<u>18,764,067.00</u>	<u>18,254,210.00</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>18,254,210.00</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>18,764,067.00</u>	<u>18,254,210.00</u>	
b. Special education unduplicated pupil count	<u>1,299</u>	<u>1,299</u>	
c. Per capita local expenditures (B2a/B2b)	<u>14,445.01</u>	<u>14,052.51</u>	<u>392.50</u>

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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