

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT

2018-2019 UNAUDITED ACTUALS

**Presented to the Board of Trustees
September 10, 2019**



**Community focused education involving
every person, every child, every day.**

**HAPPY VALLEY UNION ELEMENTARY
SCHOOL DISTRICT
UNAUDITED ACTUALS**



BOARD OF TRUSTEES

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HAPPY VALLEY UNION ELEMENATRY SCHOOL DISTRICT 2018-2019 UNAUDITED ACTUALS

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**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
UNAUDITED ACTUALS SUMMARIZED
September 10, 2019**

This report reflects the actual expense incurred and revenues received for the 2018-2019 school year. The expenses are a reflection of what has been spent in each resource. The revenues have been accrued for the anticipated funding that we will still receive for 2018-2019 and unspent restricted revenues have been deferred.

The beginning fund balance for 2018-2019 was \$1,695,167. The ending balance for 2018-2019 is \$1,323,079. This is a decrease of **\$372,088**.

In comparison to the Second Interim Budget, the general fund revenue increased by **\$331,872** and expenses decreased **\$155,102**. The revenue increase is mostly due to the new requirement to post the PERS On-Behalf and posting the prior year's retiree benefits transferred from Fund 20. The decrease in expenditures is the carryover from the Bus Barn construction, unspent Prop 39 funds and offset by and increase due to the new requirement to post PERS On-Behalf.

The Reserve for Economic Uncertainties is \$352,593 and represents a 5% reserve. Program carryover, as well as restricted funds, will be re-budgeted in 2019-2020.

ACTION REQUESTED:

It is recommended that the Board approve the 2018-2019 Unaudited Actuals.



**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS GENERAL FUND BUDGET SUMMARY
September 10, 2019**

	2018-19 SECOND INTERIM BUDGET	2018-19 UNAUDITED ACTUALS
Funded Average Daily Attendance (ADA)	485.06	486.83
REVENUES		
LCFF	4,899,202	4,920,255
Federal Revenues	360,080	352,897
Other State Revenues	422,063	612,971
Other Local Revenues	346,765	400,715
TOTAL REVENUES	6,028,110	6,286,838
EXPENDITURES		
Certificated Salaries	2,075,820	2,106,420
Classified Salaries	970,136	969,694
Employee Benefits	1,346,021	1,527,314
Books and Supplies	348,712	330,141
Services, Other Operating Exp	1,361,839	1,384,832
Capital Outlay	916,942	555,558
Other Outgo	157,931	157,930
Transfer of Indirect/Direct Support	29,569	19,978
TOTAL EXPENDITURES	7,206,970	7,051,868
EXCESS(DEFICIENCY)OF REVENUES	(1,178,860)	(765,030)
OTHER FINANCING SOURCES IN	319,798	392,943
OTHER FINANCING SOURCES OUT	0	0
NET INCREASE(DECREASE) IN FUND BALANCE	(859,062)	(372,088)
BEGINNING BALANCE	1,768,277	1,695,167
AUDIT ADJUSTMENTS		
ENDING FUND BALANCE	909,215	1,323,079

Components of Ending Fund Balance		
Revolving Cash /Prepays	2,500	2,500
Economic Uncertainties	360,349	352,593
Board Designated / Assigned	416,156	754,603
Designated Unrealized Gains	0	0
Restricted	130,210	213,383
Undesignated	0	0

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS BUDGET REVENUE DETAIL
September 10, 2019**

OBJECT	PROGRAM	DESCRIPTION	PROJECTION
LCFF REVENUE: 8010-8099			
8011	0000	LCFF	3,399,474
8012	1400	Education Protection Account	754,931
8019	0000	LCFF Prior Year	(1,632)
8019	1400	EPA - Prior Year	1,937
8021	0000	Home Owners Exemption	10,773
8041	0000	Secured Roll Taxes	747,570
8042	0000	Unsecured Roll	33,072
8043	0000	Prior Year Taxes	486
8044	0000	Supplemental Taxes	20,356
8045	0000	ERAF	(46,207)
8096	0000	InLieu Property Tax-Charter	(506)
SUBTOTAL			4,920,255
FEDERAL: 8100-8299			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	108,190
8260	0000	Forest Reserve Funds	8,139
8290	0000	MediCal Administrative Activities	15,963
8290	3010	Title I	186,170
8290	4035	Title II Part A Teacher Quality	16,380
8290	4126	Title V - RLIS	7,379
8290	4127	Title IV A	10,676
SUBTOTAL			352,897
STATE: 8300-8599			
8550	0000	Mandated Block Grant	15,100
8550	0000	One-Time Funds	89,255
8560	1100	Lottery - Unrestricted	83,416
8560	6300	Lottery - Restricted	35,389
8590	7311	Classified Professional Development BG	4,415
8590	7510	Low Performing Studented BG	47,952
8590	7690	STRS On-Behalf	337,444
SUBTOTAL			612,971
LOCAL REVENUE: 8600-8799			
8650	0000	Leases & Rents	35,028
8660	0000	Interest	20,359
8660	6230	Interest - Prop 39	3,264
8662	0000	Fair Value of Investment Chg	18,766
8677	0000	Interagency Revenue	202
8699	0199	Reimburable	14,524
8699	0200	Classroom Account Donations	6,135
8699	0000	Other Local	42,492
8699	9010	First 5 Shasta	3,000
8699	9010	MTSS Grant	0
8699	0700	Transportation	100
8792	6500	Special Ed Apportionment from SCOE	209,643
8792	6500	Special Ed SELPA NPS & Excel Reimbursement	47,201
SUBTOTAL			400,715

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
COMPARISON OF REVENUES AND EXPENDITURES
2018-19 UNAUDITED ACTUALS
September 10, 2019**

		18-19 45-Day Revise			18-19 Second Interim			18-19 Unaudited Actuals					
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
REVENUES	LCFF Revenue Sources	4,921,488	0	4,921,488	4,899,202	0	4,899,202	4,920,255	0	4,920,255	21,053	0	21,053
	Federal Revenues	8,722	334,188	342,910	25,820	334,260	360,080	24,103	328,794	352,897	(1,717)	(5,466)	(7,183)
	Other State Revenues	180,372	190,348	370,720	180,017	242,046	422,063	187,771	425,200	612,971	7,754	183,154	190,908
	Other Local Revenues	374,850	265,893	640,743	103,063	243,702	346,765	137,606	263,108	400,715	34,543	19,406	53,950
	Interfund Transfers In	0	0	0	19,798	0	19,798	92,943	0	92,943	73,145	0	73,145
	Other Sources	0	0	0	300,000	0	300,000	300,000	0	300,000	0	0	0
	Contributions	(618,305)	618,305	0	(716,233)	716,233	0	(681,231)	681,231	0	35,002	(35,002)	0
	TOTAL REVENUES	4,867,127	1,408,734	6,275,861	4,811,667	1,536,241	6,347,908	4,981,446	1,698,334	6,679,780	169,779	162,093	331,872
	EXPENDITURES												
	Certificated Salaries	1,859,109	205,226	2,064,335	1,837,595	238,225	2,075,820	1,857,470	248,950	2,106,420	19,875	10,725	30,600
	Classified Salaries	647,238	315,467	962,705	662,069	308,067	970,136	654,257	315,437	969,694	(7,812)	7,370	(442)
	Employee Benefits	1,000,575	379,239	1,379,814	975,382	370,639	1,346,021	975,915	551,399	1,527,314	533	180,760	181,293
	Books and Supplies	217,968	79,287	297,255	235,531	113,181	348,712	239,704	90,438	330,141	4,173	(22,743)	(18,571)
	Services; Other Operating Expenses	881,024	353,652	1,234,676	973,291	388,548	1,361,839	1,006,271	378,561	1,384,832	32,980	(9,987)	22,993
	Capital Outlay	600,000	221,820	821,820	650,000	266,942	916,942	375,501	180,057	555,558	(274,499)	(86,885)	(361,384)
	Other Outgo (excluding indirect)	203,442	25,695	229,137	135,086	22,845	157,931	135,085	22,845	157,930	(1)	0	(1)
	Direct Support / Indirect Costs	(12,144)	12,144	0	(15,287)	15,287	0	(14,968)	14,968	0	319	(319)	0
	Interfund Transfers Out	31,874	0	31,874	29,569	0	29,569	19,978	0	19,978	(9,591)	0	(9,591)
	Other Uses	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	5,429,086	1,592,530	7,021,616	5,483,236	1,723,734	7,206,970	5,249,214	1,802,654	7,051,868	(234,022)	78,920	(155,102)
NET INCREASE/DECREASE IN FUND BALANCE		(561,959)	(183,796)	(745,755)	(671,569)	(187,493)	(859,062)	(267,768)	(104,320)	(372,088)	403,801	83,173	486,974
BEGINNING BALANCE	Unrestricted	1,493,634	261,430	1,755,064	1,450,574	317,703	1,768,277	1,377,464	317,703	1,695,167	(73,110)	(0)	(73,110)
	Restricted	0	0	0	0	0	0	0	0	0	0	0	0
	ENDING BALANCE	931,675	77,634	1,009,309	779,005	130,210	909,215	1,109,696	213,383	1,323,079	330,691	83,173	413,864
Components of Ending Fund Balance	Reserved Rev Cash/Prepays/Stores	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500	-	-	-
	Economic Uncertainty	351,081	-	351,081	360,349	-	360,349	352,593	-	352,593	(7,756)	-	(7,756)
	Board Designated	578,094	-	578,094	416,156	-	416,156	754,603	-	754,603	338,448	-	338,448
	Designated Unrealized Gains	-	-	-	-	-	-	-	-	-	-	-	-
	Restricted	-	77,634	77,634	-	130,210	130,210	-	213,383	213,383	-	83,173	83,173
	Undesignated	-	-	-	-	-	-	-	-	-	-	-	-
Total		931,675	77,634	1,009,309	779,005	130,210	909,215	1,109,696	213,383	1,323,079	330,692	83,173	413,865

Funded LCFF ADA

486.83

485.06

486.19

**HAPPY VALEY UNION ELEMENTARY SCHOOL DISTRICT
2018-2019 ENDING FUND BALANCE COMPARISON
September 10, 2019**

	2018-19 SECOND INTERIM BUDGET	2018-19 UNAUDITED ACTUALS
REVOLVING CASH/STORES/PREPAIDS	2,500	2,500
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	360,349	352,593
RESTRICTED		
Lottery - Restricted	75,117	84,761
Prop 39 CA Clean Energy Jobs Act	0	69,305
Title I	0	0
Low Performing Students BG	47,425	47,952
Classified PD BG	0	3,506
Other Restricted Local	7,668	7,859
TOTAL RESTRICTED	130,210	213,383
BOARD DESIGNATED		
Bus Barn/Buses	0	321,032
Library Discretionary	0	6,066
Instructional Materials	95,000	95,000
Deferred Maintenance	130,000	130,000
Lottery Funds	0	12,852
One Time Mandated Costs	51,878	51,948
Classroom Account Bal Carryover	0	9,237
Special Education Reserve	33,838	5,000
Technology	0	17,336
MAA	96,201	96,202
Donations	9,239	9,930
TOTAL BOARD DESIGNATED	416,156	754,603
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	909,215	1,323,079

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
OTHER FUNDS
September 10, 2019**

CAFETERIA:

2018-2019 Ending Balance: **\$995**

DEFERRED MAINTENANCE:

2018-2019 Ending Balance: **\$440**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2018-2019 Ending Balance: **\$207,683**

BUILDING FUND:

2018-2019 Ending Balance: **\$8,331**

CAPITAL FACILITIES FUND:

2018-2019 Ending Balance: **\$141,303**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2018-2019 Ending Balance: **\$18**

TAX OVERRIDE

2018-2019 Ending Balance: **\$0**

BOND INTEREST AND REDEMPTION FUND:

2018-2019 Ending Balance: **\$362,391**

DEFINITION OF FUNDS

General Fund (01)

The General Fund is the district's primary operating fund. The fund describes in financial terms the districts educational and support programs.

Cafeteria Fund (13)

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services. Food is prepared in five kitchens.

Special Reserve Fund for Postemployment Benefits (20)

This fund is used to account for the Other Post Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

Building Fund (21)

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

Capital Facilities Fund (Developer Fees) (25)

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects.

Special Reserve Fund (40)

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

Bond Interest & Redemption Fund (51)

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

Tax Override Fund (53)

This fund is used for the repayment of voted indebtedness (other than Bond Interest and Redemption Fund repayments) to be financed from ad valorem tax levies. An example is a public school building loan repayment.

DEFINITION OF REVENUE COMPONENTS

Local Control Funding Formula (LCFF)

The LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. These funds are used to fund the majority of salaries, benefits, and materials.

Education Protection Account (EPA)

The EPA provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEAs total revenue limit or charter school general purpose entitlement.

Federal Revenues

ECIA (Title I) - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title 1" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142) – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

Title II Teacher Quality - This account is used for staff development and class size reduction.

State Revenues

Special Education Master Plan - This is the State component of district special education funding. District entitlement is determined by a complex formula.

Lottery – The lottery provides about one percent of total K-12 funding. As such, lottery sales revenue represents only a small part of the overall budget of California's K-12 public education that cannot alone provide for major improvements in K-12 education.

DEFINITION OF EXPENDITURE CATEGORIES

General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

1000 Certificated Salaries - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

2000 Classified Salaries - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

3000 Employee Benefits - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

4000 Books & Supplies - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable (non-equipment) items.

5000 Services & Other Operating Expenses - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

6000 Capital Outlay - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

7000 Other Outgo - Includes expenditures not provided for by any other "Object of Expenditure."

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	4,920,254.95	0.00	4,920,254.95	5,101,602.00	0.00	5,101,602.00	3.7%
2) Federal Revenue		8100-8299	24,102.62	328,794.40	352,897.02	7,493.00	312,354.00	319,847.00	-9.4%
3) Other State Revenue		8300-8599	187,770.84	425,200.14	612,970.98	91,236.00	205,963.00	297,199.00	-51.5%
4) Other Local Revenue		8600-8799	137,606.46	263,108.15	400,714.61	86,183.00	224,559.00	310,742.00	-22.5%
5) TOTAL, REVENUES			5,269,734.87	1,017,102.69	6,286,837.56	5,286,514.00	742,876.00	6,029,390.00	-4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,857,470.23	248,949.59	2,106,419.82	1,958,182.00	262,385.00	2,220,567.00	5.4%
2) Classified Salaries		2000-2999	654,257.34	315,436.86	969,694.20	699,695.00	312,956.00	1,012,651.00	4.4%
3) Employee Benefits		3000-3999	975,915.33	551,398.63	1,527,313.96	1,079,679.00	404,280.00	1,483,959.00	-2.8%
4) Books and Supplies		4000-4999	239,703.83	90,437.56	330,141.39	207,700.00	99,180.00	306,880.00	-7.0%
5) Services and Other Operating Expenditures		5000-5999	1,006,270.78	378,561.17	1,384,831.95	717,541.00	334,514.00	1,052,055.00	-24.0%
6) Capital Outlay		6000-6999	375,500.89	180,056.74	555,557.63	2,500.00	0.00	2,500.00	-99.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	135,085.38	22,845.00	157,930.38	121,431.00	17,706.00	139,137.00	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,968.00)	14,968.00	0.00	(12,032.00)	12,032.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,229,235.78	1,802,653.55	7,031,889.33	4,774,696.00	1,443,053.00	6,217,749.00	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,499.09	(785,550.86)	(745,051.77)	511,818.00	(700,177.00)	(188,359.00)	-74.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	92,942.57	0.00	92,942.57	26,182.00	0.00	26,182.00	-71.8%
b) Transfers Out		7600-7629	19,978.40	0.00	19,978.40	41,698.00	0.00	41,698.00	108.7%
2) Other Sources/Uses									
a) Sources		8930-8979	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(681,231.31)	681,231.31	0.00	(648,834.00)	648,834.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(308,267.14)	681,231.31	372,964.17	(664,350.00)	648,834.00	(15,516.00)	-104.2%

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)			(267,768.05)	(104,319.55)	(372,087.60)	(152,532.00)	(51,343.00)	(203,875.00)	-45.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,377,464.12	317,702.51	1,695,166.63	1,109,696.07	213,382.96	1,323,079.03	-21.9%
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)			1,377,464.12	317,702.51	1,695,166.63	1,109,696.07	213,382.96	1,323,079.03	-21.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,377,464.12	317,702.51	1,695,166.63	1,109,696.07	213,382.96	1,323,079.03	-21.9%
2) Ending Balance, June 30 (E + F1e)			1,109,696.07	213,382.96	1,323,079.03	957,164.07	162,039.96	1,119,204.03	-15.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	213,382.96	213,382.96	0.00	162,039.96	162,039.96	-24.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	754,603.07	0.00	754,603.07	641,692.07	0.00	641,692.07	-15.0%
Bus Barn	0000	9780	321,032.19		321,032.19				
Donation Accounts	0000	9780	9,930.10		9,930.10				
Instructional Materials	0000	9780	95,000.00		95,000.00				
Deferred Maintenananc	0000	9780	130,000.00		130,000.00				
MediCal Administration Activities	0000	9780	96,201.56		96,201.56				
Special Educaton Reserve	0000	9780	5,000.00		5,000.00				
One Time Funds	0000	9780	51,948.32		51,948.32				
Technology	0000	9780	17,336.22		17,336.22				
Library Discretionary	0000	9780	6,066.25		6,066.25				
Classroom Account Balance Carryover	0000	9780	9,236.71		9,236.71				
Insturctional Materials	0000	9780				91,807.16		91,807.16	
Deferred Maintenance	0000	9780				90,000.00		90,000.00	
Special Education Reserve	0000	9780				5,000.00		5,000.00	
Technology	0000	9780				10,000.00		10,000.00	
MediCal Administrative Activities	0000	9780				101,201.00		101,201.00	
Donation Accounts	0000	9780				4,345.00		4,345.00	
Bus Barn	0000	9780				321,032.19		321,032.19	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	352,593.00	0.00	352,593.00	312,972.00	0.00	312,972.00	-11.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.00	3,200.00
6230	California Clean Energy Jobs Act	69,305.31	69,305.31
6300	Lottery: Instructional Materials	84,760.66	66,300.66
7311	Classified School Employee Professional Development Block Grant	3,505.99	90.99
7510	Low-Performing Students Block Grant	47,952.00	22,952.00
9010	Other Restricted Local	7,859.00	191.00
Total, Restricted Balance		213,382.96	162,039.96

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	304,660.51	260,000.00	-14.7%
3) Other State Revenue		8300-8599	26,045.52	20,000.00	-23.2%
4) Other Local Revenue		8600-8799	875.73	4,100.00	368.2%
5) TOTAL, REVENUES			331,581.76	284,100.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	144,146.42	143,197.00	-0.7%
3) Employee Benefits		3000-3999	72,710.26	64,611.00	-11.1%
4) Books and Supplies		4000-4999	140,687.19	113,150.00	-19.6%
5) Services and Other Operating Expenditures		5000-5999	10,108.43	4,840.00	-52.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			367,652.30	325,798.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,070.54)	(41,698.00)	15.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,978.40	41,698.00	108.7%
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			19,978.40	41,698.00	108.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,092.14)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,086.53	994.39	-94.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,086.53	994.39	-94.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,086.53	994.39	-94.2%
2) Ending Balance, June 30 (E + F1e)			994.39	994.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	994.39	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	0.00	994.39	New
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%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	994.39
Total, Restricted Balance		0.00	994.39

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	7.04	5.00	-29.0%
5) TOTAL, REVENUES			7.04	5.00	-29.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7.04	5.00	-29.0%
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)			7.04	5.00	-29.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433.23	440.27	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433.23	440.27	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433.23	440.27	1.6%
2) Ending Balance, June 30 (E + F1e)			440.27	445.27	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	440.27	445.27	1.1%
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	8,435.24	3,500.00	-58.5%
5) TOTAL, REVENUES			8,435.24	3,500.00	-58.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,435.24	3,500.00	-58.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	92,795.18	26,182.00	-71.8%
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			(92,795.18)	(26,182.00)	-71.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,359.94)	(22,682.00)	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	292,042.58	207,682.64	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,042.58	207,682.64	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,042.58	207,682.64	-28.9%
2) Ending Balance, June 30 (E + F1e)			207,682.64	185,000.64	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	207,682.64	185,000.64	-10.9%
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	97.35	75.00	-23.0%
5) TOTAL, REVENUES			97.35	75.00	-23.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			97.35	75.00	-23.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,250.85	0.00	-100.0%
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			2,250.85	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)			2,348.20	75.00	-96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,982.38	8,330.58	39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,982.38	8,330.58	39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,982.38	8,330.58	39.3%
2) Ending Balance, June 30 (E + F1e)			8,330.58	8,405.58	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,330.58	8,405.58	0.9%
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	17,090.48	20,000.00	17.0%
5) TOTAL, REVENUES			17,090.48	20,000.00	17.0%
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	10,095.51	900.00	-91.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,095.51	900.00	-91.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,994.97	19,100.00	173.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,994.97	19,100.00	173.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,308.49	141,303.46	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,308.49	141,303.46	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,308.49	141,303.46	5.2%
2) Ending Balance, June 30 (E + F1e)			141,303.46	160,403.46	13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	141,303.46	160,403.46	13.5%
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	0.29	0.00	-100.0%
5) TOTAL, REVENUES			0.29	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.29	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)			0.29	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18.04	18.33	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18.04	18.33	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18.04	18.33	1.6%
2) Ending Balance, June 30 (E + F1e)			18.33	18.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18.33	18.33	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	4,591.06	3,000.00	-34.7%
4) Other Local Revenue		8600-8799	206,530.61	193,100.00	-6.5%
5) TOTAL, REVENUES			211,121.67	196,100.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	175,800.00	185,800.00	5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,800.00	185,800.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,321.67	10,300.00	-70.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,321.67	10,300.00	-70.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	209,747.98	245,069.65	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,747.98	245,069.65	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,747.98	245,069.65	16.8%
2) Ending Balance, June 30 (E + F1e)			245,069.65	255,369.65	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	245,069.65	255,369.65	4.2%
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	2,717.40	2,600.00	-4.3%
4) Other Local Revenue		8600-8799	125,149.54	117,300.00	-6.3%
5) TOTAL, REVENUES			127,866.94	119,900.00	-6.2%
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	113,406.26	117,956.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			113,406.26	117,956.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,460.68	1,944.00	-86.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,460.68	1,944.00	-86.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,861.03	117,321.71	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,861.03	117,321.71	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,861.03	117,321.71	14.1%
2) Ending Balance, June 30 (E + F1e)			117,321.71	119,265.71	1.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	117,321.71	119,265.71	1.7%
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	(0.40)	0.00	-100.0%
4) Other Local Revenue		8600-8799	65.32	0.00	-100.0%
5) TOTAL, REVENUES			64.92	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64.92	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	2,398.24	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,398.24)	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)			(2,333.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,333.32	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,333.32	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,333.32	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	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)	479.05	478.49	486.83	485.80	485.80	485.80
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)	479.05	478.49	486.83	485.80	485.80	485.80
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.94	1.94	1.94	1.94	1.94	1.94
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.94	1.94	1.94	1.94	1.94	1.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	480.99	480.43	488.77	487.74	487.74	487.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	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	5,180.00		5,180.00			5,180.00
Work in Progress	60,820.00		60,820.00	351,418.00		412,238.00
Total capital assets not being depreciated	66,000.00	0.00	66,000.00	351,418.00	0.00	417,418.00
Capital assets being depreciated:						
Land Improvements	633,229.00		633,229.00	8,905.00		642,134.00
Buildings	11,422,856.00		11,422,856.00			11,422,856.00
Equipment	1,369,639.00		1,369,639.00	364,296.00		1,733,935.00
Total capital assets being depreciated	13,425,724.00	0.00	13,425,724.00	373,201.00	0.00	13,798,925.00
Accumulated Depreciation for:						
Land Improvements	(313,290.00)		(313,290.00)	(26,702.00)		(339,992.00)
Buildings	(4,054,574.00)		(4,054,574.00)	(232,028.00)		(4,286,602.00)
Equipment	(1,269,423.00)		(1,269,423.00)	(74,004.00)		(1,343,427.00)
Total accumulated depreciation	(5,637,287.00)	0.00	(5,637,287.00)	(332,734.00)	0.00	(5,970,021.00)
Total capital assets being depreciated, net	7,788,437.00	0.00	7,788,437.00	40,467.00	0.00	7,828,904.00
Governmental activity capital assets, net	7,854,437.00	0.00	7,854,437.00	391,885.00	0.00	8,246,322.00
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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.79%
	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.	\$121,513.22
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	\$2,805,516.59
	Appropriations Subject to Limit	\$2,805,516.59
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.32%

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,106,419.82	301	0.00	303	2,106,419.82	305	0.00	0.00	307	2,106,419.82	309
2000 - Classified Salaries	969,694.20	311	0.00	313	969,694.20	315	103,182.89	123,849.48	317	845,844.72	319
3000 - Employee Benefits	1,527,313.96	321	19,797.66	323	1,507,516.30	325	61,342.13	73,341.55	327	1,434,174.75	329
4000 - Books, Supplies Equip Replace. (6500)	330,141.39	331	7,977.88	333	322,163.51	335	118,818.31	120,792.64	337	201,370.87	339
5000 - Services. . . & 7300 - Indirect Costs	1,384,831.95	341	175.83	343	1,384,656.12	345	203,096.93	474,130.63	347	910,525.49	349
TOTAL					6,290,449.95	365	TOTAL			5,498,335.65	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	1,873,731.23 375
2. Salaries of Instructional Aides Per EC 41011.		2100	247,417.53 380
3. STRS.		3101 & 3102	558,551.52 382
4. PERS.		3201 & 3202	43,078.37 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	49,195.11 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	318,684.60 385
7. Unemployment Insurance.		3501 & 3502	1,305.11 390
8. Workers' Compensation Insurance.		3601 & 3602	85,297.35 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3,177,260.82 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00 396
14. TOTAL SALARIES AND BENEFITS.			3,177,260.82 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.79%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	57.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.21%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	5,498,335.65
5. Deficiency Amount (Part III, Line 3 times Line 4)	121,513.22

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

CONTRACTED INSTRUCTIONAL SERVICES AND FAMILY CENTER

	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	3,993,236.00		3,993,236.00		105,281.00	3,887,955.00	108,351.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	326,027.00		326,027.00	310,000.00	53,332.00	582,695.00	45,913.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,194,472.00		1,194,472.00	183,325.00	89,719.00	1,288,078.00	108,351.00
Net Pension Liability	4,380,744.00	775,287.00	5,156,031.00			5,156,031.00	
Total/Net OPEB Liability	332,853.00	(10,997.00)	321,856.00	24,289.00	19,685.00	326,460.00	
Compensated Absences Payable	10,250.97		10,250.97	31,716.54		41,967.51	
Governmental activities long-term liabilities	10,237,582.97	764,290.00	11,001,872.97	549,330.54	268,017.00	11,283,186.51	262,615.00
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	7,051,867.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	354,673.90
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	2,630.42
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	555,557.63
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	135,085.38
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	19,978.40
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				713,251.83
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	36,070.54
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,020,012.54

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)		480.43
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,530.47
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,228,860.92	10,621.51
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)	5,228,860.92	10,621.51
B. Required effort (Line A.2 times 90%)	4,705,974.83	9,559.36
C. Current year expenditures (Line I.E and Line II.B)	6,020,012.54	12,530.47
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	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ 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)	2,734,363.02		2,734,363.02			2,805,516.59
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	485.99		485.99			480.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (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)	480.99		480.99	487.74		487.74
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)			480.99			487.74
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2018-19 Actual			2019-20 Budget		
1. Homeowners' Exemption (Object 8021)	10,772.94		10,772.94	10,988.00		10,988.00
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)	747,570.10		747,570.10	761,559.00		761,559.00
5. Unsecured Roll Taxes (Object 8042)	33,071.87		33,071.87	33,413.00		33,413.00
6. Prior Years' Taxes (Object 8043)	486.20		486.20	1,320.00		1,320.00
7. Supplemental Taxes (Object 8044)	20,356.36		20,356.36	10,660.00		10,660.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(46,206.52)		(46,206.52)	(33,092.00)		(33,092.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	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)	766,050.95	0.00	766,050.95	784,848.00	0.00	784,848.00
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)	766,050.95	0.00	766,050.95	784,848.00	0.00	784,848.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			40,930.71			40,930.71
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)			40,930.71			40,930.71
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,154,405.00		4,154,405.00	4,316,754.00		4,316,754.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	305.00		305.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,154,710.00	0.00	4,154,710.00	4,316,754.00	0.00	4,316,754.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,286,837.56		6,286,837.56	6,029,390.00		6,029,390.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	42,388.66		42,388.66	20,000.00		20,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual			2019-20 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,734,363.02			2,805,516.59
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9897			1.0140
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,805,516.59			2,954,318.38
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			766,050.95			784,848.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			57,718.80			58,528.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,080,396.35			2,210,401.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,080,396.35			2,210,401.09
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			19,322.30			9,968.56
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			785,373.25			794,816.56
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)			2,061,074.05			2,200,432.53
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			785,373.25			
b. State Subventions (Line D8)			2,061,074.05			
c. Less: Excluded Appropriations (Line C23)			40,930.71			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,805,516.59			

[illegible]

530-722-1706

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) 80,173.98
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.

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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) 4,503,456.34

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) 1.78%

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)	281,422.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,968.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	25,900.00
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)	12,098.76
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	321,388.97
9. Carry-Forward Adjustment (Part IV, Line F)	(56,248.17)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	265,140.80

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,737,041.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	590,181.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	512,279.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	34,479.82
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,630.42
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	225,988.74
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)	2,773.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	667,606.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	367,652.30
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)	6,140,634.13

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) 5.23%

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) 4.32%

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>321,388.97</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>107,350.21</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 (9.73%) 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 (9.73%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.73%) times Part III, Line B18); zero if positive	<u>(168,744.52)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(168,744.52)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.49%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-84,372.26) is applied to the current year calculation and the remainder (\$-84,372.26) is deferred to one or more future years:	<u>3.86%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-56,248.17) is applied to the current year calculation and the remainder (\$-112,496.35) is deferred to one or more future years:	<u>4.32%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(56,248.17)</u>

Approved indirect cost rate: 9.73%
Highest rate used in any program: 9.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	164,427.53	2,442.00	1.49%
01	3310	85,385.58	8,308.00	9.73%
01	4035	14,927.89	1,452.00	9.73%
01	4126	6,724.53	654.00	9.73%
01	4127	9,730.45	946.00	9.72%
01	9010	14,620.74	1,166.00	7.97%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	55,324.40		84,579.69	139,904.09
2. State Lottery Revenue	8560	83,415.84		35,389.14	118,804.98
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)		138,740.24	0.00	119,968.83	258,709.07
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	41,206.84		35,208.17	76,415.01
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	84,681.68			84,681.68
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		125,888.52	0.00	35,208.17	161,096.69
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	12,851.72	0.00	84,760.66	97,612.38
D. COMMENTS:					

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.

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	3,233,204.95	1,450,702.43	4,683,907.38	406,975.26		5,090,882.64
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	173,936.77	45,377.64	219,314.41	19,055.79		238,370.20
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	737,463.36	181,510.53	918,973.89	79,847.79		998,821.68
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	2,630.42	0.00	2,630.42	228.55		2,858.97
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					511,080.92	511,080.92
----	Other Outgo					177,908.78	177,908.78
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (I Column 3 + CAC, line C5I times CAC, line E)		0.00	0.00	31,944.57		31,944.57
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	4,147,235.50	1,677,590.60	5,824,826.10	538,051.96	688,989.70	7,051,867.76

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- 4995)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	3,041,007.64	0.00	28,274.95	0.00	104,058.67	0.00	34,479.82			25,383.87	0.00	3,233,204.95
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	173,936.77	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	173,936.77
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	677,264.66	0.00	0.00	29,293.00	30,905.70	0.00	0.00			0.00	0.00	737,463.36
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		2,630.42	0.00	0.00	0.00	2,630.42
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		3,892,209.07	0.00	28,274.95	29,293.00	134,964.37	0.00	34,479.82	2,630.42	0.00	25,383.87	0.00	4,147,235.50

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	558,221.11	548,785.90	343,695.42	1,450,702.43
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	24,270.49	21,107.15	0.00	45,377.64
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	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)	97,081.93	84,428.60	0.00	181,510.53
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		679,573.53	654,321.65	343,695.42	1,677,590.60

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)	225,988.74
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	25,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	284,195.21
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,968.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	538,051.95
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,147,235.50
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,677,590.60
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	5,824,826.10
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	367,652.30
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	367,652.30
D. Total Direct Charged and Allocated Costs (B3 + C5)		6,192,478.40
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.69%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			511,080.92		511,080.92
Other Outgo (Objects 1000-7999)				177,908.78	177,908.78
Total Other Costs	0.00	0.00	511,080.92	177,908.78	688,989.70

	----- Teacher Full-Time Equivalents -----					----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	25,717.91	506,896.06	146,959.54	654,321.65	0.00	343,695.42	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12		23.00	23.00	23.00	26.00		246.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs		1.00	1.00	1.00	1.00			
3800 Career Technical Education								
4110 Regular Education, Adult								
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)		4.00	4.00	4.00	4.00			
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)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	28.00	28.00	28.00	31.00	0.00	246.00	

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
	UNDULICATED PUPIL COUNT									68
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	29,325.00	0.00	0.00	0.00	0.00	0.00	180,002.01		209,327.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,979.27	85,978.66		98,957.93
3000-3999	Employee Benefits	30,873.70	0.00	0.00	0.00	0.00	4,590.59	132,659.89		168,124.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,286.16		2,286.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	258,768.08		258,768.08
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	60,198.70	0.00	0.00	0.00	0.00	17,569.86	659,694.80	0.00	737,463.36
7310	Transfers of Indirect Costs	8,308.00	0.00	0.00	0.00	0.00	0.00	0.00		8,308.00
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	181,510.53								181,510.53
	Total Indirect Costs and PCR Allocations	189,818.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,818.53
	TOTAL COSTS	250,017.23	0.00	0.00	0.00	0.00	17,569.86	659,694.80	0.00	927,281.89
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	38,912.19		38,912.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	19,971.45		19,971.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	40,998.36		40,998.36
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	99,882.00	0.00	99,882.00
7310	Transfers of Indirect Costs	8,308.00	0.00	0.00	0.00	0.00	0.00	0.00		8,308.00
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	8,308.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,308.00
	TOTAL BEFORE OBJECT 8980	8,308.00	0.00	0.00	0.00	0.00	0.00	99,882.00	0.00	108,190.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										108,190.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	29,325.00	0.00	0.00	0.00	0.00	0.00	180,002.01		209,327.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,979.27	47,066.47		60,045.74
3000-3999	Employee Benefits	30,873.70	0.00	0.00	0.00	0.00	4,590.59	112,688.44		148,152.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,286.16		2,286.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	217,769.72		217,769.72
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	60,198.70	0.00	0.00	0.00	0.00	17,569.86	559,812.80	0.00	637,581.36
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	181,510.53								181,510.53
	Total Indirect Costs and PCR Allocations	181,510.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,510.53
	TOTAL BEFORE OBJECT 8980	241,709.23	0.00	0.00	0.00	0.00	17,569.86	559,812.80	0.00	819,091.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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)									
TOTAL COSTS										
										344,077.36
										344,077.36

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	670,659.17	256,734.80
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)	0.00	0.00

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)	0.00	0.00

4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00

5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	670,659.17	256,734.80
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	66.00	
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)	66.00	

SELPA: Shasta County (AO)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Shasta County (AO)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>186,169.53</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>0.00</u>	
Increase in funding (if difference is positive)	<u>186,169.53</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>93,084.77</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>0.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>27,925.43</u> (b)	

THIS SECTION IS NOT APPLICABLE!

If (b) is greater than (a).

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

 (c)

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

93,084.77 (d)

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

If (b) is less than (a).

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

 (e)

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

27,925.43 (f)

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

SELPA: Shasta County (AO)

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	927,281.89		
b. Less: Expenditures paid from federal sources	108,190.00		
c. Expenditures paid from state and local sources	819,091.89	670,659.17	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		670,659.17	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	819,091.89	670,659.17	148,432.72

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	927,281.89		
b. Less: Expenditures paid from federal sources	108,190.00		
c. Expenditures paid from state and local sources	819,091.89	670,659.17	
Add/Less: Adjustments required for MOE calculation		1.00	
Comparison year's expenditures, adjusted for MOE calculation		670,660.17	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	819,091.89	670,660.17	
d. Special education unduplicated pupil count	68	66	
e. Per capita state and local expenditures (A2c/A2d)	12,045.47	10,161.52	1,883.95

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

SELPA: Shasta County (AO)

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	344,077.36	256,734.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		256,734.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	344,077.36	256,734.80	87,342.56

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	344,077.36	256,734.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		256,734.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	344,077.36	256,734.80	
b. Special education unduplicated pupil count	68	66	
c. Per capita local expenditures (B2a/B2b)	5,059.96	3,889.92	1,170.04

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.

Beth Roberts
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Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									68
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	201,325.00		201,325.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	108,971.00		108,971.00
3000-3999	Employee Benefits	3,670.00	0.00	0.00	0.00	0.00	0.00	128,509.00		132,179.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00		3,600.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	259,000.00		259,000.00
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	3,670.00	0.00	0.00	0.00	0.00	0.00	701,405.00	0.00	705,075.00
7310	Transfers of Indirect Costs	5,801.00	0.00	0.00	0.00	0.00	0.00	0.00		5,801.00
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	5,801.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,801.00
	TOTAL COSTS	9,471.00	0.00	0.00	0.00	0.00	0.00	701,405.00	0.00	710,876.00
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	201,325.00		201,325.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	69,269.00		69,269.00
3000-3999	Employee Benefits	3,670.00	0.00	0.00	0.00	0.00	0.00	108,580.00		112,250.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00		3,600.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	219,500.00		219,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,670.00	0.00	0.00	0.00	0.00	0.00	602,274.00	0.00	605,944.00
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	3,670.00	0.00	0.00	0.00	0.00	0.00	602,274.00	0.00	605,944.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										605,944.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
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										
										381,558.00
										381,558.00

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									68
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	29,325.00	0.00	0.00	0.00	0.00	0.00	180,002.01		209,327.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,979.27	85,978.66		98,957.93
3000-3999	Employee Benefits	30,873.70	0.00	0.00	0.00	0.00	4,590.59	132,659.89		168,124.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,286.16		2,286.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	258,768.08		258,768.08
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	60,198.70	0.00	0.00	0.00	0.00	17,569.86	659,694.80	0.00	737,463.36
7310	Transfers of Indirect Costs	8,308.00	0.00	0.00	0.00	0.00	0.00	0.00		8,308.00
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)	181,510.53								181,510.53
	Total Indirect Costs	8,308.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,308.00
	TOTAL COSTS	68,506.70	0.00	0.00	0.00	0.00	17,569.86	659,694.80	0.00	745,771.36
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	38,912.19		38,912.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	19,971.45		19,971.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	40,998.36		40,998.36
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	99,882.00	0.00	99,882.00
7310	Transfers of Indirect Costs	8,308.00	0.00	0.00	0.00	0.00	0.00	0.00		8,308.00
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	8,308.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,308.00
	TOTAL BEFORE OBJECT 8980	8,308.00	0.00	0.00	0.00	0.00	0.00	99,882.00	0.00	108,190.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										108,190.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	29,325.00	0.00	0.00	0.00	0.00	0.00	180,002.01		209,327.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,979.27	47,066.47		60,045.74
3000-3999	Employee Benefits	30,873.70	0.00	0.00	0.00	0.00	4,590.59	112,688.44		148,152.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,286.16		2,286.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	217,769.72		217,769.72
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	60,198.70	0.00	0.00	0.00	0.00	17,569.86	559,812.80	0.00	637,581.36
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	181,510.53	0.00	0.00	0.00	0.00	0.00	0.00		181,510.53
	TOTAL BEFORE OBJECT 8980	60,198.70	0.00	0.00	0.00	0.00	17,569.86	559,812.80	0.00	637,581.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										344,077.36
										344,077.36

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

SELPA: Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Budget by LEA (LB-B) and the 2018-19 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Shasta County (AO)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>605,944.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u></u>	
Increase in funding (if difference is positive)	<u>605,944.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>302,972.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u></u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>90,891.60</u> (b)	

THIS SECTION IS NOT APPLICABLE!

If (b) is greater than (a).

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

(c)

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

302,972.00 (d)

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

If (b) is less than (a).

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

(e)

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

90,891.60 (f)

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

SELPA: Shasta County (AO)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	710,876.00		
b. Less: Expenditures paid from federal sources	104,932.00		
c. Expenditures paid from state and local sources	605,944.00	637,581.36	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		637,581.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	605,944.00	637,581.36	(31,637.36)

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

	Budgeted Amounts FY 2019-20	Comparison Year 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 the per capita state and local expenditures.			
a. Total special education expenditures	710,876.00		
b. Less: Expenditures paid from federal sources	104,932.00		
c. Expenditures paid from state and local sources	605,944.00	637,581.36	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		637,581.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	605,944.00	637,581.36	
d. Special education unduplicated pupil count	68	68	
e. Per capita state and local expenditures (A2c/A2d)	8,910.94	9,376.20	(465.26)

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: Shasta County (AO)

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	381,558.00	344,077.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		344,077.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	381,558.00	344,077.36	37,480.64

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	381,558.00	344,077.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		344,077.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	381,558.00	344,077.36	
b. Special education unduplicated pupil count	68	68	
c. Per capita local expenditures (B2a/B2b)	5,611.15	5,059.96	551.19

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.

Beth Roberts
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530-722-1706
Telephone Number

External Business Manager
Title

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Email Address

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 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	0.00	0.00	0.00				
Other Sources/Uses Detail					92,942.57	19,978.40		
Fund Reconciliation							92,370.52	20,125.79
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,978.40	0.00		
Fund Reconciliation							19,978.40	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	92,795.18		
Other Sources/Uses Detail							0.00	92,795.18
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,250.85	0.00		
Fund Reconciliation							2,250.85	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,398.24		
Fund Reconciliation							147.39	2,398.24
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	(572.05)
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	115,171.82	115,171.82	114,747.16	114,747.16