



## Los Angeles County Office of Education

Serving Students ■ Supporting Communities ■ Leading Educators

Debra Duardo, M.S.W., Ed.D.  
Superintendent

October 9, 2018

Los Angeles County  
Board of Education

Ms. Ida VanderPoorte, Board President  
Southern California Regional Occupational Center  
2300 Crenshaw Boulevard  
Torrance, CA 90501

Alex Johnson  
President

Thomas A. Saenz  
Vice President

Dear Ms. VanderPoorte:

Candace Bond McKeever

Douglas R. Boyd

James Cross

Gregory McGinity

Monte E. Perez

In accordance with the provisions of Education Code (EC) Sections 1240(b) and 42100, a review of the Southern California Regional Occupational Program's (Agency) Unaudited Actuals for fiscal year 2017-18 has been completed by the Los Angeles County Superintendent of Schools, and the financial information has been forwarded to the California Department of Education. That review has resulted in the following comment.

### AUDIT ADJUSTMENT

Our review of the Agency's 2017-18 Unaudited Actuals data indicates that a required \$532,352 audit adjustment to the General Fund that was reflected in the District's 2016-17 Audit Report was not recorded or reflected in the District's 2017-18 Unaudited Actuals.

This is a reminder that, in accordance with EC Section 41020.3, by January 31 of each year, the Agency's governing board is required to review audit exceptions identified in the audit report and adopt a plan to correct audit exceptions or management letter issues. **We request that the audit adjustments be made and reflected in the Agency's First Interim Report, due to the Los Angeles County Office of Education on or before December 17, 2018.**

### CONCLUSION

We wish to express our appreciation to the Agency's staff for their cooperation during the review of the Agency's Unaudited Actuals for fiscal year 2017-18. If our office may be of further assistance, please call me at (562) 940-1705.

Sincerely,

Hoyt Yee

Hoyt Yee (Oct 9, 2018)

Hoyt Yee

Business Services Consultant

Business Advisory Services

, Ms. Ida VanderPoorte, Board President  
Southern California Regional Occupational Center  
October 9, 2018  
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cc: Atlas Helaire Ed.D., Superintendent  
Dr. Candi Clark, Los Angeles County Office of Education (LACOE)  
Keith D. Crafton, LACOE  
Jeff Young, LACOE  
Octavio Castelo, LACOE  
Chris Burdy, LACOE  
Patricia Smith, LACOE  
Tracy Minor, LACOE

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the JPA pursuant to Education Code sections 41023 and 42100.

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

Date of Meeting: Sep 20, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

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

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

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

For County Office of Education:

For JPA:

Hoyt Yee  
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Business Services Consultant  
Title  
(562) 940-1705  
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yee\_hoyt@lacoed.edu  
E-mail Address

Atlas Helaire  
Name  
Superintendent  
Title  
(310) 224-4216  
Telephone  
drhelair@scroc.k12.ca.us  
E-mail Address

REQUEST FOR AN APPROVED INDIRECT COST RATE:

JPA's do not receive an approved indirect cost rate unless specifically requested.

( Y ) Do you want an approved indirect cost rate for use with 2019-20 programs? (Yes/No)

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

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

| Form | Description  | Value  |
|------|--|--------|
| ICR  | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval (applicable only if an approved indirect cost rate has been requested). | 17.73% |

G = General Ledger Data; S = Supplemental Data

| Form  | Description   | Data Supplied For:              |                   |
|-------|---|---------------------------------|-------------------|
|       |   | 2017-18<br>Unaudited<br>Actuals | 2018-19<br>Budget |
| 01    | General Fund/County School Service Fund                       | GS                              | GS                |
| 10    | Special Education Pass-Through Fund                           |                                 |                   |
| 11    | Adult Education Fund  |                                 |                   |
| 12    | Child Development Fund  |                                 |                   |
| 13    | Cafeteria Special Revenue Fund                                |                                 |                   |
| 14    | Deferred Maintenance Fund                                     | G                               | G                 |
| 15    | Pupil Transportation Equipment Fund                           |                                 |                   |
| 17    | Special Reserve Fund for Other Than Capital Outlay Projects   |                                 |                   |
| 18    | School Bus Emissions Reduction Fund                           |                                 |                   |
| 20    | Special Reserve Fund for Postemployment Benefits              | G                               | G                 |
| 21    | Building Fund   |                                 |                   |
| 35    | County School Facilities Fund                                 |                                 |                   |
| 40    | Special Reserve Fund for Capital Outlay Projects              | G                               | G                 |
| 61    | Cafeteria Enterprise Fund                                     |                                 |                   |
| 67    | Self-Insurance Fund   |                                 |                   |
| 71    | Retiree Benefit Fund  |                                 |                   |
| 95    | Student Body Fund   |                                 |                   |
| 95A   | Changes in Assets and Liabilities (Student Body)              |                                 |                   |
| ASSET | Schedule of Capital Assets                                    | S                               |                   |
| CA    | Unaudited Actuals Certification                               | S                               |                   |
| CAT   | Schedule for Categoricals                                     |                                 |                   |
| CHG   | Change Order Form   |                                 |                   |
| DEBT  | Schedule of Long-Term Liabilities                             | S                               |                   |
| ICR   | Indirect Cost Rate Worksheet                                  | GS                              |                   |
| PCRAF | Program Cost Report Schedule of Allocation Factors            | GS                              |                   |
| PCR   | Program Cost Report   | GS                              |                   |
| SEA   | Special Education Revenue Allocations                         |                                 |                   |
| SEAS  | Special Education Revenue Allocations Setup (SELPA Selection) |                                 |                   |
| SIAA  | Summary of Interfund Activities - Actuals                     |                                 |                   |

| Description   | Resource Codes | Object Codes            | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 25,033.80                    | 19,125.00         | -23.6%                |
| 3) Other State Revenue  |                | 8300-8599               | 6,099,898.85                 | 3,750,000.00      | -38.5%                |
| 4) Other Local Revenue  |                | 8600-8799               | 3,807,360.00                 | 3,639,361.00      | -4.4%                 |
| 5) TOTAL, REVENUES  |                |                         | 9,932,292.65                 | 7,408,486.00      | -25.4%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 2,153,027.59                 | 2,336,381.00      | 8.5%                  |
| 2) Classified Salaries  |                | 2000-2999               | 1,375,516.79                 | 1,346,831.00      | -2.1%                 |
| 3) Employee Benefits  |                | 3000-3999               | 574,632.44                   | 560,102.00        | -2.5%                 |
| 4) Books and Supplies   |                | 4000-4999               | 805,575.45                   | 264,075.00        | -67.2%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,215,689.17                 | 1,184,065.00      | -2.6%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 5,500.00          | New                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 6,124,441.44                 | 5,696,954.00      | -7.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 3,807,851.21                 | 1,711,532.00      | -55.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 3,807,851.21                 | 1,711,532.00      | -55.1%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,596,927.52                 | 6,404,778.73      | 146.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,596,927.52                 | 6,404,778.73      | 146.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,596,927.52                 | 6,404,778.73      | 146.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 6,404,778.73                 | 8,116,310.73      | 26.7%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 10,000.00                    | 0.00              | -100.0%               |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 333,808.38                   | 333,808.38        | 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         | 6,060,970.35                 | 7,782,502.35      | 28.4%                 |

| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 7,354,711.54                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 5,000.00                     |                   |                       |
| c) in Revolving Cash Account  |                | 9130         | 10,000.00                    |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 41,359.68                    |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 41,365.00                    |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 7,452,436.22                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 294,760.58                   |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 2,896.91                     |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 750,000.00                   |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 1,047,657.49                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 6,404,778.73                 |                   |                       |



| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                |                |              |                              |                     |                       |
| Special Education Discretionary Grants                |                | 8182         | 0.00                         | 0.00                | 0.0%                  |
| Child Nutrition Programs                              |                | 8220         | 0.00                         | 0.00                | 0.0%                  |
| Donated Food Commodities                              |                | 8221         | 0.00                         | 0.00                | 0.0%                  |
| Interagency Contracts Between LEAs                    |                | 8285         | 0.00                         | 0.00                | 0.0%                  |
| Pass-Through Revenues from<br>Federal Sources         |                | 8287         | 0.00                         | 0.00                | 0.0%                  |
| Career and Technical Education                        | 3500-3599      | 8290         | 25,033.80                    | 19,125.00           | -23.6%                |
| All Other Federal Revenue                             | All Other      | 8290         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                         |                |              | <b>25,033.80</b>             | <b>19,125.00</b>    | <b>-23.6%</b>         |
| <b>OTHER STATE REVENUE</b>                            |                |              |                              |                     |                       |
| Other State Apportionments                            |                |              |                              |                     |                       |
| All Other State Apportionments - Current Year         |                | 8311         | 0.00                         | 0.00                | 0.0%                  |
| All Other State Apportionments - Prior Years          |                | 8319         | 0.00                         | 0.00                | 0.0%                  |
| Child Nutrition Programs                              |                | 8520         | 0.00                         | 0.00                | 0.0%                  |
| Mandated Costs Reimbursements                         |                | 8550         | 0.00                         | 0.00                | 0.0%                  |
| Pass-Through Revenues from<br>State Sources           |                | 8587         | 0.00                         | 0.00                | 0.0%                  |
| Career Technical Education Incentive<br>Grant Program | 6387           | 8590         | 2,099,898.85                 | 750,000.00          | -64.3%                |
| Drug/Alcohol/Tobacco Funds                            | 6695           | 8590         | 0.00                         | 0.00                | 0.0%                  |
| All Other State Revenue                               | All Other      | 8590         | 4,000,000.00                 | 3,000,000.00        | -25.0%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                     |                |              | <b>6,099,898.85</b>          | <b>3,750,000.00</b> | <b>-38.5%</b>         |
| <b>OTHER LOCAL REVENUE</b>                            |                |              |                              |                     |                       |
| Other Local Revenue                                   |                |              |                              |                     |                       |
| Sales   |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Sale of Publications                                  |                | 8632         | 0.00                         | 0.00                | 0.0%                  |
| Food Service Sales                                    |                | 8634         | 0.00                         | 0.00                | 0.0%                  |
| All Other Sales                                       |                | 8639         | 0.00                         | 0.00                | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| Leases and Rentals   |                | 8650         | 344,489.49                   | 440,350.00          | 27.8%                 |
| Interest   |                | 8660         | 67,114.38                    | 15,000.00           | -77.7%                |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts   |                |              |                              |                     |                       |
| Adult Education Fees   |                | 8671         | 0.00                         | 0.00                | 0.0%                  |
| In-District Premiums/<br>Contributions                                 |                | 8674         | 0.00                         | 0.00                | 0.0%                  |
| Transportation Fees From<br>Individuals                                |                | 8675         | 0.00                         | 0.00                | 0.0%                  |
| Interagency Services   |                | 8677         | 0.00                         | 0.00                | 0.0%                  |
| All Other Fees and Contracts   |                | 8689         | 1,448,832.49                 | 900,000.00          | -37.9%                |
| Other Local Revenue  |                |              |                              |                     |                       |
| Pass-Through Revenues From<br>Local Sources                            |                | 8697         | 0.00                         | 0.00                | 0.0%                  |
| All Other Local Revenue  |                | 8699         | 1,946,923.64                 | 2,284,011.00        | 17.3%                 |
| Tuition  |                | 8710         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In   |                | 8781-8783    | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Apportionments  |                |              |                              |                     |                       |
| Special Education SELPA Transfers<br>From Districts or Charter Schools | 6500           | 8791         | 0.00                         | 0.00                | 0.0%                  |
| From County Offices  | 6500           | 8792         | 0.00                         | 0.00                | 0.0%                  |
| From JPAs  | 6500           | 8793         | 0.00                         | 0.00                | 0.0%                  |
| ROC/P Transfers  |                |              |                              |                     |                       |
| From Districts or Charter Schools                                      | 6360           | 8791         | 0.00                         | 0.00                | 0.0%                  |
| From County Offices  | 6360           | 8792         | 0.00                         | 0.00                | 0.0%                  |
| From JPAs  | 6360           | 8793         | 0.00                         | 0.00                | 0.0%                  |
| Other Transfers of Apportionments                                      |                |              |                              |                     |                       |
| From Districts or Charter Schools                                      | All Other      | 8791         | 0.00                         | 0.00                | 0.0%                  |
| From County Offices  | All Other      | 8792         | 0.00                         | 0.00                | 0.0%                  |
| From JPAs  | All Other      | 8793         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In from All Others                                 |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                      |                |              | <b>3,807,360.00</b>          | <b>3,639,361.00</b> | <b>-4.4%</b>          |
| <b>TOTAL, REVENUES</b>   |                |              | <b>9,932,292.65</b>          | <b>7,408,486.00</b> | <b>-25.4%</b>         |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 1,774,471.67                 | 1,901,464.00      | 7.2%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 378,555.92                   | 434,917.00        | 14.9%                 |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 2,153,027.59                 | 2,336,381.00      | 8.5%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 48,424.53                    | 40,431.00         | -16.5%                |
| Classified Support Salaries                            |                | 2200         | 150,810.69                   | 154,750.00        | 2.6%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 290,704.56                   | 267,838.00        | -7.9%                 |
| Clerical, Technical and Office Salaries                |                | 2400         | 885,577.01                   | 883,812.00        | -0.2%                 |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 1,375,516.79                 | 1,346,831.00      | -2.1%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 276,394.38                   | 414,515.00        | 50.0%                 |
| PERS   |                | 3201-3202    | 180,816.83                   | 127,862.00        | -29.3%                |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 48,303.01                    | 17,725.00         | -63.3%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 6,576.26                     | 0.00              | -100.0%               |
| Unemployment Insurance                                 |                | 3501-3502    | 1,665.99                     | 0.00              | -100.0%               |
| Workers' Compensation                                  |                | 3601-3602    | 77,851.40                    | 0.00              | -100.0%               |
| OPEB, Allocated  |                | 3701-3702    | (16,975.43)                  | 0.00              | -100.0%               |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 574,632.44                   | 560,102.00        | -2.5%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 27,908.09                    | 29,205.00         | 4.6%                  |
| Materials and Supplies                                 |                | 4300         | 284,976.77                   | 206,200.00        | -27.6%                |
| Noncapitalized Equipment                               |                | 4400         | 492,690.59                   | 28,670.00         | -94.2%                |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 805,575.45                   | 264,075.00        | -67.2%                |

| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                     |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 7,204.73                     | 9,160.00            | 27.1%                 |
| Dues and Memberships  |                | 5300         | 19,255.00                    | 14,775.00           | -23.3%                |
| Insurance   |                | 5400-5450    | 59,541.00                    | 71,400.00           | 19.9%                 |
| Operations and Housekeeping Services                        |                | 5500         | 202,135.38                   | 200,250.00          | -0.9%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 4,998.46                     | 9,850.00            | 97.1%                 |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00                | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 864,517.21                   | 818,630.00          | -5.3%                 |
| Communications  |                | 5900         | 58,037.39                    | 60,000.00           | 3.4%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>1,215,689.17</b>          | <b>1,184,065.00</b> | <b>-2.6%</b>          |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                     |                       |
| Land  |                | 6100         | 0.00                         | 0.00                | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 5,500.00            | New                   |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                |                |              | <b>0.00</b>                  | <b>5,500.00</b>     | <b>New</b>            |

| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Tuition   |                |              |                              |                     |                       |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                              |                     |                       |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                         | 0.00                | 0.0%                  |
| Payments to County Offices  |                | 7142         | 0.00                         | 0.00                | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00                | 0.0%                  |
| Other Transfers Out   |                |              |                              |                     |                       |
| Transfers of Pass-Through Revenues                                |                |              |                              |                     |                       |
| To Districts or Charter Schools                                   |                | 7211         | 0.00                         | 0.00                | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00                | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00                | 0.0%                  |
| Special Education SELPA Transfers of Apportionments               |                |              |                              |                     |                       |
| To Districts or Charter Schools                                   | 6500           | 7221         | 0.00                         | 0.00                | 0.0%                  |
| To County Offices   | 6500           | 7222         | 0.00                         | 0.00                | 0.0%                  |
| To JPAs   | 6500           | 7223         | 0.00                         | 0.00                | 0.0%                  |
| ROC/P Transfers of Apportionments                                 |                |              |                              |                     |                       |
| To Districts or Charter Schools                                   | 6360           | 7221         | 0.00                         | 0.00                | 0.0%                  |
| To County Offices   | 6360           | 7222         | 0.00                         | 0.00                | 0.0%                  |
| To JPAs   | 6360           | 7223         | 0.00                         | 0.00                | 0.0%                  |
| Other Transfers of Apportionments                                 | All Other      | 7221-7223    | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers   |                | 7281-7283    | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service  |                |              |                              |                     |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                     |                       |
| Transfers of Indirect Costs                                       |                | 7310         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>6,124,441.44</b>          | <b>5,696,954.00</b> | <b>-7.0%</b>          |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: Special Reserve Fund   |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| To: Cafeteria Fund   |                | 7616         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                   |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                     |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                      |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| All Other Financing Uses   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                         |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)       |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 25,033.80                    | 19,125.00         | -23.6%                |
| 3) Other State Revenue   |                | 8300-8599           | 6,099,898.85                 | 3,750,000.00      | -38.5%                |
| 4) Other Local Revenue   |                | 8600-8799           | 3,807,360.00                 | 3,639,361.00      | -4.4%                 |
| 5) TOTAL, REVENUES   |                |                     | 9,932,292.65                 | 7,408,486.00      | -25.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 2,879,088.09                 | 2,446,422.00      | -15.0%                |
| 2) Instruction - Related Services  | 2000-2999      |                     | 460,926.16                   | 279,844.00        | -39.3%                |
| 3) Pupil Services  | 3000-3999      |                     | 947,327.33                   | 827,997.00        | -12.6%                |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 1,221,950.81                 | 1,488,631.00      | 21.8%                 |
| 8) Plant Services  | 8000-8999      |                     | 615,149.05                   | 654,060.00        | 6.3%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 6,124,441.44                 | 5,696,954.00      | -7.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 3,807,851.21                 | 1,711,532.00      | -55.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 3,807,851.21                 | 1,711,532.00      | -55.1%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,596,927.52                 | 6,404,778.73      | 146.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,596,927.52                 | 6,404,778.73      | 146.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,596,927.52                 | 6,404,778.73      | 146.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 6,404,778.73                 | 8,116,310.73      | 26.7%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 10,000.00                    | 0.00              | -100.0%               |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 333,808.38                   | 333,808.38        | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 6,060,970.35                 | 7,782,502.35      | 28.4%                 |



| <b>Resource</b>           | <b>Description</b>               | <b>2017-18<br/>Unaudited Actuals</b> | <b>2018-19<br/>Budget</b> |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 6300                      | Lottery: Instructional Materials | 310,308.38                           | 310,308.38                |
| 9010                      | Other Restricted Local           | 23,500.00                            | 23,500.00                 |
| Total, Restricted Balance |                                  | <u>333,808.38</u>                    | <u>333,808.38</u>         |

| Description   | Resource Codes | Object Codes            | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 12,420.86                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 12,420.86                    | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 20,000.00         | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 21,499.92                    | 80,000.00         | 272.1%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 21,499.92                    | 100,000.00        | 365.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (9,079.06)                   | (100,000.00)      | 1001.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (9,079.06)                   | (100,000.00)      | 1001.4%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 805,821.77                   | 796,742.71        | -1.1%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 805,821.77                   | 796,742.71        | -1.1%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 805,821.77                   | 796,742.71        | -1.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 796,742.71                   | 696,742.71        | -12.6%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 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         | 796,742.71                   | 696,742.71        | -12.6%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 792,347.51                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 4,395.20                     |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 796,742.71                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 796,742.71                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>  |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                                  |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                     |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other State Revenue  |                |              |                              |                   |                       |
|  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 12,420.86                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 12,420.86                    | 0.00              | -100.0%               |
| TOTAL, REVENUES  |                |              | 12,420.86                    | 0.00              | -100.0%               |

| Description                         | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>          |                |              |                              |                   |                       |
| Classified Support Salaries         |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries           |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>            |                |              |                              |                   |                       |
| STRS                                |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative          |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits         |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance              |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation               |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                     |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees              |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits             |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>           |                |              |                              |                   |                       |
| Books and Other Reference Materials |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies              |                | 4300         | 0.00                         | 20,000.00         | New                   |
| Noncapitalized Equipment            |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES           |                |              | 0.00                         | 20,000.00         | New                   |

| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 21,499.92                    | 80,000.00         | 272.1%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>21,499.92</b>             | <b>80,000.00</b>  | <b>272.1%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>21,499.92</b>             | <b>100,000.00</b> | <b>365.1%</b>         |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Capital Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description  | Function Codes | Object Codes        | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 12,420.86                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 12,420.86                    | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 21,499.92                    | 100,000.00        | 365.1%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 21,499.92                    | 100,000.00        | 365.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | (9,079.06)                   | (100,000.00)      | 1001.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (9,079.06)                   | (100,000.00)      | 1001.4%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 805,821.77                   | 796,742.71        | -1.1%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 805,821.77                   | 796,742.71        | -1.1%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 805,821.77                   | 796,742.71        | -1.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 796,742.71                   | 696,742.71        | -12.6%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 796,742.71                   | 696,742.71        | -12.6%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b> | <b>Description</b>        | <b>2017-18<br/>Unaudited Actuals</b> | <b>2018-19<br/>Budget</b> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
|                 |                           | <hr/>                                | <hr/>                     |
|                 | Total, Restricted Balance | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 8,022.93                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 8,022.93                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 8,022.93                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 8,022.93                     | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 512,145.21                   | 520,168.14        | 1.6%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 512,145.21                   | 520,168.14        | 1.6%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 512,145.21                   | 520,168.14        | 1.6%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 520,168.14                   | 520,168.14        | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 520,168.14                   | 520,168.14        | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 517,306.85                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 2,861.29                     |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 520,168.14                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 520,168.14                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Interest   |                | 8660         | 8,022.93                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>8,022.93</b>              | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>8,022.93</b>              | <b>0.00</b>       | <b>-100.0%</b>        |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)       |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description  | Function Codes | Object Codes        | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 8,022.93                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 8,022.93                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 8,022.93                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 8,022.93                     | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 512,145.21                   | 520,168.14        | 1.6%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 512,145.21                   | 520,168.14        | 1.6%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 512,145.21                   | 520,168.14        | 1.6%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 520,168.14                   | 520,168.14        | 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 (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 520,168.14                   | 520,168.14        | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b> | <b>Description</b>        | <b>2017-18<br/>Unaudited Actuals</b> | <b>2018-19<br/>Budget</b> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
|                 |                           |                                      |                           |
|                 | Total, Restricted Balance | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 5,913.81                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 5,913.81                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 50,000.00         | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 48,961.00                    | 100,000.00        | 104.2%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 48,961.00                    | 150,000.00        | 206.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (43,047.19)                  | (150,000.00)      | 248.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (43,047.19)                  | (150,000.00)      | 248.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 418,640.99                   | 375,593.80        | -10.3%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 418,640.99                   | 375,593.80        | -10.3%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 418,640.99                   | 375,593.80        | -10.3%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 375,593.80                   | 225,593.80        | -39.9%                |
| 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  |                |              | 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         | 375,593.80                   | 225,593.80        | -39.9%                |
| 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 | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 373,889.54                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 1,704.26                     |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 375,593.80                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 375,593.80                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 5,913.81                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 5,913.81                     | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>   |                |              | 5,913.81                     | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 0.00                         | 50,000.00         | New                   |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 0.00                         | 50,000.00         | New                   |



| Description   | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 48,961.00                    | 100,000.00        | 104.2%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>48,961.00</b>             | <b>100,000.00</b> | <b>104.2%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>48,961.00</b>             | <b>150,000.00</b> | <b>206.4%</b>         |

| Description  | Resource Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |

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

| <b>Resource</b> | <b>Description</b>        | <b>2017-18<br/>Unaudited Actuals</b> | <b>2018-19<br/>Budget</b> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
|                 |                           |                                      |                           |
|                 | Total, Restricted Balance | 0.00                                 | 0.00                      |

| Description  | Function Codes | Object Codes        | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 5,913.81                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 5,913.81                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 48,961.00                    | 150,000.00        | 206.4%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 48,961.00                    | 150,000.00        | 206.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | (43,047.19)                  | (150,000.00)      | 248.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2017-18<br>Unaudited Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (43,047.19)                  | (150,000.00)      | 248.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 418,640.99                   | 375,593.80        | -10.3%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 418,640.99                   | 375,593.80        | -10.3%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 418,640.99                   | 375,593.80        | -10.3%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 375,593.80                   | 225,593.80        | -39.9%                |
| 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  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 375,593.80                   | 225,593.80        | -39.9%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

**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) 509,379.24
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,610,773.01

**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) 14.11%

**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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 520,895.45 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 314,534.99 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 0.00       |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00       |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 86,797.53  |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)  | 922,227.97 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 0.00       |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 922,227.97 |

**B. Base Costs**

|   |              |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 2,879,088.09 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 460,926.16   |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 947,327.33   |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 0.00         |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 0.00         |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)  | 0.00         |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 371,020.37   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 15,500.00    |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00         |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00         |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 528,351.52   |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(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)  | 0.00         |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)   | 0.00         |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)   | 5,202,213.47 |

**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) 17.73%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 17.73%



**Part IV - Carry-forward Adjustment**

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

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

|  |                       |
|--|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | <u>922,227.97</u>     |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>0.00</u>           |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | <u>0.00</u>           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                       |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (20.74%) 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 (20.74%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive  | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>0.00</u>           |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                       |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                       |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3  | <u>1</u>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | <u>0.00</u>           |

Approved indirect cost rate: 20.74%  
Highest rate used in any program: 0.00%

| <u>Fund</u> | <u>Resource</u> | <u>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</u> | <u>Indirect Costs Charged<br/>(Objects 7310 and 7350)</u> | <u>Rate<br/>Used</u> |
|-------------|-----------------|---|---|----------------------|
|-------------|-----------------|---|---|----------------------|

|   | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases    | Decreases | Ending Balance<br>June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|--------------|-----------|---------------------------|
| <b>Governmental Activities:</b>             |                                |                                       |                              |              |           |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |              |           |                           |
| Land  | 653,400.00                     |                                       | 653,400.00                   |              |           | 653,400.00                |
| Work in Progress                            |                                |                                       | 0.00                         |              |           | 0.00                      |
| Total capital assets not being depreciated  | 653,400.00                     | 0.00                                  | 653,400.00                   | 0.00         | 0.00      | 653,400.00                |
| Capital assets being depreciated:           |                                |                                       |                              |              |           |                           |
| Land Improvements                           | 133,779.54                     | 0.00                                  | 133,779.54                   | 0.00         | 0.00      | 133,779.54                |
| Buildings                                   | 19,109,600.87                  | 0.00                                  | 19,109,600.87                | 476,672.00   | 0.00      | 19,586,272.87             |
| Equipment                                   | 937,098.27                     | 0.00                                  | 937,098.27                   | 100,864.00   | 0.00      | 1,037,962.27              |
| Total capital assets being depreciated      | 20,180,478.68                  | 0.00                                  | 20,180,478.68                | 577,536.00   | 0.00      | 20,758,014.68             |
| Accumulated Depreciation for:               |                                |                                       |                              |              |           |                           |
| Land Improvements                           | (4,132.91)                     | 0.00                                  | (4,132.91)                   | (1,969.00)   | 0.00      | (6,101.91)                |
| Buildings                                   | (6,496,878.21)                 | 0.00                                  | (6,496,878.21)               | (440,219.00) | 0.00      | (6,937,097.21)            |
| Equipment                                   | (247,690.37)                   | 0.00                                  | (247,690.37)                 | (31,668.00)  | 0.00      | (279,358.37)              |
| Total accumulated depreciation              | (6,748,701.49)                 | 0.00                                  | (6,748,701.49)               | (473,856.00) | 0.00      | (7,222,557.49)            |
| Total capital assets being depreciated, net | 13,431,777.19                  | 0.00                                  | 13,431,777.19                | 103,680.00   | 0.00      | 13,535,457.19             |
| Governmental activity capital assets, net   | 14,085,177.19                  | 0.00                                  | 14,085,177.19                | 103,680.00   | 0.00      | 14,188,857.19             |
| <b>Business-Type Activities:</b>            |                                |                                       |                              |              |           |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |              |           |                           |
| Land  |                                |                                       | 0.00                         |              |           | 0.00                      |
| Work in Progress                            |                                |                                       | 0.00                         |              |           | 0.00                      |
| Total capital assets not being depreciated  | 0.00                           | 0.00                                  | 0.00                         | 0.00         | 0.00      | 0.00                      |
| Capital assets being depreciated:           |                                |                                       |                              |              |           |                           |
| Land Improvements                           |                                |                                       | 0.00                         |              |           | 0.00                      |
| Buildings                                   |                                |                                       | 0.00                         |              |           | 0.00                      |
| Equipment                                   |                                |                                       | 0.00                         |              |           | 0.00                      |
| Total capital assets being depreciated      | 0.00                           | 0.00                                  | 0.00                         | 0.00         | 0.00      | 0.00                      |
| Accumulated Depreciation for:               |                                |                                       |                              |              |           |                           |
| Land Improvements                           |                                |                                       | 0.00                         |              |           | 0.00                      |
| Buildings                                   |                                |                                       | 0.00                         |              |           | 0.00                      |
| Equipment                                   |                                |                                       | 0.00                         |              |           | 0.00                      |
| Total accumulated depreciation              | 0.00                           | 0.00                                  | 0.00                         | 0.00         | 0.00      | 0.00                      |
| Total capital assets being depreciated, net | 0.00                           | 0.00                                  | 0.00                         | 0.00         | 0.00      | 0.00                      |
| Business-type activity capital assets, net  | 0.00                           | 0.00                                  | 0.00                         | 0.00         | 0.00      | 0.00                      |

|  | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases | Decreases    | Ending Balance<br>June 30 | Amounts Due Within<br>One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|--------------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |           |              |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Capital Leases Payable                         |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Net Pension Liability                          | 5,554,911.00                   | 0.00                                  | 5,554,911.00                 | 0.00      | 1,294,242.00 | 4,260,669.00              |                                |
| Total/Net OPEB Liability                       | 22,326.00                      | 0.00                                  | 22,326.00                    | 17,978.00 | 0.00         | 40,304.00                 |                                |
| Compensated Absences Payable                   | 27,867.82                      | 0.00                                  | 27,867.82                    | 0.00      | 2,580.82     | 25,287.00                 |                                |
| Governmental activities long-term liabilities  | 5,605,104.82                   | 0.00                                  | 5,605,104.82                 | 17,978.00 | 1,296,822.82 | 4,326,260.00              | 0.00                           |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |           |              |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Capital Leases Payable                         |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Total/Net OPEB Liability                       |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |           |              | 0.00                      |                                |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00         | 0.00                      | 0.00                           |

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

| FEDERAL PROGRAM NAME   |           | TOTAL     |
|--|-----------|-----------|
| FEDERAL CATALOG NUMBER   |           |           |
| RESOURCE CODE  |           |           |
| REVENUE OBJECT   |           |           |
| LOCAL DESCRIPTION (if any)   |           |           |
| <b>AWARD</b>   |           |           |
| 1. Prior Year Carryover  |           | 0.00      |
| 2. a. Current Year Award   |           | 0.00      |
| b. Transferability (ESSA)  |           | 0.00      |
| c. Other Adjustments   |           | 0.00      |
| d. Adj Curr Yr Award   |           |           |
| (sum lines 2a, 2b, & 2c)   | 0.00      | 0.00      |
| 3. Required Matching Funds/Other   |           | 0.00      |
| 4. Total Available Award   |           |           |
| (sum lines 1, 2d, & 3)   | 0.00      | 0.00      |
| <b>REVENUES</b>  |           |           |
| 5. Unearned Revenue Deferred from Prior Year   | 29,915.00 | 29,915.00 |
| 6. Cash Received in Current Year   |           | 0.00      |
| 7. Contributed Matching Funds  |           | 0.00      |
| 8. Total Available (sum lines 5, 6, & 7)   | 29,915.00 | 29,915.00 |
| <b>EXPENDITURES</b>  |           |           |
| 9. Donor-Authorized Expenditures   |           | 0.00      |
| 10. Non Donor-Authorized Expenditures  |           | 0.00      |
| 11. Total Expenditures (lines 9 & 10)  | 0.00      | 0.00      |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                |           | 0.00      |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | 29,915.00 | 29,915.00 |
| a. Unearned Revenue  |           | 0.00      |
| b. Accounts Payable  |           | 0.00      |
| c. Accounts Receivable   |           | 0.00      |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 0.00      | 0.00      |
| 15. If Carryover is allowed, enter line 14 amount here   |           | 0.00      |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 29,915.00 | 29,915.00 |

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

| STATE PROGRAM NAME   |      | TOTAL |
|--|------|-------|
| RESOURCE CODE  |      |       |
| REVENUE OBJECT   |      |       |
| LOCAL DESCRIPTION (if any)   |      |       |
| <b>AWARD</b>   |      |       |
| 1. Prior Year Carryover  |      | 0.00  |
| 2. a. Current Year Award   |      | 0.00  |
| b. Other Adjustments   |      | 0.00  |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 0.00 | 0.00  |
| 3. Required Matching Funds/Other   |      | 0.00  |
| 4. Total Available Award<br>(sum lines 1, 2c. & 3)   | 0.00 | 0.00  |
| <b>REVENUES</b>  |      |       |
| 5. Unearned Revenue Deferred from<br>Prior Year  |      | 0.00  |
| 6. Cash Received in Current Year   |      | 0.00  |
| 7. Contributed Matching Funds  |      | 0.00  |
| 8. Total Available (sum lines 5, 6, & 7)   | 0.00 | 0.00  |
| <b>EXPENDITURES</b>  |      |       |
| 9. Donor-Authorized Expenditures   |      | 0.00  |
| 10. Non Donor-Authorized<br>Expenditures   |      | 0.00  |
| 11. Total Expenditures (lines 9 & 10)  | 0.00 | 0.00  |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   |      | 0.00  |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 0.00 | 0.00  |
| a. Unearned Revenue  |      | 0.00  |
| b. Accounts Payable  |      | 0.00  |
| c. Accounts Receivable   |      | 0.00  |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00 | 0.00  |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |      | 0.00  |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 0.00 | 0.00  |

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

| LOCAL PROGRAM NAME   |            | TOTAL      |
|--|------------|------------|
| RESOURCE CODE  |            |            |
| REVENUE OBJECT   |            |            |
| LOCAL DESCRIPTION (if any)   |            |            |
| <b>AWARD</b>   |            |            |
| 1. Prior Year Carryover  |            | 0.00       |
| 2. a. Current Year Award   |            | 0.00       |
| b. Other Adjustments   |            | 0.00       |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 0.00       | 0.00       |
| 3. Required Matching Funds/Other   |            | 0.00       |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)   | 0.00       | 0.00       |
| <b>REVENUES</b>  |            |            |
| 5. Unearned Revenue Deferred from<br>Prior Year  | 299,930.92 | 299,930.92 |
| 6. Cash Received in Current Year   |            | 0.00       |
| 7. Contributed Matching Funds  |            | 0.00       |
| 8. Total Available (sum lines 5, 6, & 7)   | 299,930.92 | 299,930.92 |
| <b>EXPENDITURES</b>  |            |            |
| 9. Donor-Authorized Expenditures   |            | 0.00       |
| 10. Non Donor-Authorized<br>Expenditures   |            | 0.00       |
| 11. Total Expenditures (lines 9 & 10)  | 0.00       | 0.00       |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   |            | 0.00       |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 299,930.92 | 299,930.92 |
| a. Unearned Revenue  |            | 0.00       |
| b. Accounts Payable  |            | 0.00       |
| c. Accounts Receivable   |            | 0.00       |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00       | 0.00       |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |            | 0.00       |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 299,930.92 | 299,930.92 |

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

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



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

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

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

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

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

| Goal                       | Program/Activity  | ----- Direct Costs -----                     |  |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |  |  |   |
| <b>Instructional Goals</b> |   |  |  |                                      |  |  |   |
| 0001                       | Pre-Kindergarten  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 1110                       | Regular Education, K-12   | 178.42                                       | 0.00                                   | 178.42                               | 44.47  |  | 222.89  |
| 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  |
| 4630                       | Adult Career Technical Education  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 5000-5999                  | Special Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 4,777,278.49                                 | 125,033.72                             | 4,902,312.21                         | 1,221,906.34   |  | 6,124,218.55  |
| <b>Other Goals</b>         |   |  |  |                                      |  |  |   |
| 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  |
| 8500                       | Child Care and Development Services   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| <b>Other Costs</b>         |   |  |  |                                      |  |  |   |
| ----                       | Food Services   |  |  |                                      |  | 0.00                                     | 0.00  |
| ----                       | Enterprise  |  |  |                                      |  | 0.00                                     | 0.00  |
| ----                       | Facilities Acquisition & Construction   |  |  |                                      |  | 0.00                                     | 0.00  |
| ----                       | Other Outgo   |  |  |                                      |  | 0.00                                     | 0.00  |
| <b>Other Funds</b><br>---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |  | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |  |  |                                      | 0.00   |  | 0.00  |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>  | 4,777,456.91                                 | 125,033.72                             | 4,902,490.63                         | 1,221,950.81   | 0.00                                     | 6,124,441.44  |

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

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 8100-8400) | Facilities Rents and Leases<br>(Function 8700) | Total        |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|--------------|
| <b>Instructional Goals</b>        |                                     |                                      |   |   |  |  |   |   |   |   |   |  |              |
| 0001                              | Pre-Kindergarten                    | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00         |
| 1110                              | Regular Education, K-12             | 178.42                               | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 178.42       |
| 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         |
| 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         |
| 5000-5999                         | Special Education                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00         |
| 6000                              | ROC/P                               | 2,878,909.67                         | 122,627.16  | 0.00  | 213,265.28                               | 552,126.16   | 395,201.17                              | 0.00  |   |   | 615,149.05  | 0.00   | 4,777,278.49 |
| <b>Other Goals</b>                |                                     |                                      |   |   |  |  |   |   |   |   |   |  |              |
| 7110                              | Nonagency - Educational             | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00         |
| 7150                              | Nonagency - Other                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00         |
| 8500                              | Child Care and Development Services | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 0.00  | 0.00  | 0.00  | 0.00   | 0.00         |
| <b>Total Direct Charged Costs</b> |                                     | 2,879,088.09                         | 122,627.16  | 0.00  | 213,265.28                               | 552,126.16   | 395,201.17                              | 0.00  | 0.00  | 0.00  | 615,149.05  | 0.00   | 4,777,456.91 |

\* Functions 7100-7199 for goals 8100 and 8500

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

| Goal                                 | Type of Program                       | Allocated Support Costs (Based on factors input on Form PCRAF) |                 |                    | Total      |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|------------|
|                                      |                                       | Full-Time Equivalents  | Classroom Units | Pupils Transported |            |
| <b>Instructional Goals</b>           |                                       |  |                 |                    |            |
| 0001                                 | Pre-Kindergarten                      | 0.00   | 0.00            | 0.00               | 0.00       |
| 1110                                 | Regular Education, K-12               | 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       |
| 4630                                 | Adult Career Technical Education      | 0.00   | 0.00            | 0.00               | 0.00       |
| 5000-5999                            | Special Education (allocated to 5001) | 0.00   | 0.00            | 0.00               | 0.00       |
| 6000                                 | ROC/P                                 | 125,033.72   | 0.00            | 0.00               | 125,033.72 |
| <b>Other Goals</b>                   |                                       |  |                 |                    |            |
| 7110                                 | Nonagency - Educational               | 0.00   | 0.00            | 0.00               | 0.00       |
| 7150                                 | Nonagency - Other                     | 0.00   | 0.00            | 0.00               | 0.00       |
| 8500                                 | Child Care and Development Svcs.      | 0.00   | 0.00            | 0.00               | 0.00       |
| <b>Other Funds</b>                   |                                       |  |                 |                    |            |
| --                                   | 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       |
| <b>Total Allocated Support Costs</b> |                                       | 125,033.72   | 0.00            | 0.00               | 125,033.72 |

|  |  |              |
|--|--|--------------|
| <b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>             |  |              |
| 1  | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)  | 371,020.37   |
| 2  | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 15,500.00    |
| 3  | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 520,895.45   |
| 4  | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                    | 314,534.99   |
| 5  | Total Central Administration Costs in General Fund and Charter Schools Funds                                       | 1,221,950.81 |
| <b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>       |  |              |
| 1  | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 4,777,456.91 |
| 2  | Total Allocated Costs (from Form PCR, Column 2, Total)   | 125,033.72   |
| 3  | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                 | 4,902,490.63 |
| <b>C. Direct Charged Costs in Other Funds</b>  |  |              |
| 1  | Adult Education (Fund 11, Objects 1000-5999, except 5100)  | 0.00         |
| 2  | Child Development (Fund 12, Objects 1000-5999, except 5100)  | 0.00         |
| 3  | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)  | 0.00         |
| 4  | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) (Not applicable to JPAs)                                | 0.00         |
| 5  | Total Direct Charged Costs in Other Funds  | 0.00         |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |  | 4,902,490.63 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |  | 24.93%       |

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

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

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

|   | ----- Teacher Full-Time Equivalents -----                          |  |                                       |   | ----- Classroom Units -----                            |   | Pupils Transported                   |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
|   | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>                        | 0.00   | 0.00   | 125,033.72                            | 0.00  | 0.00   | 0.00  | 0.00                                 |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s)  | FTE Factor(s)  | FTE Factor(s)                         | FTE Factor(s)                                       | CU Factor(s)   | CU Factor(s)                                | PT Factor(s)                         |
| <b>Instructional Goals Description</b>  |  |  |                                       |   |  |   |                                      |
| 0001 Pre-Kindergarten   |  |  |                                       |   |  |   |                                      |
| 1110 Regular Education, K-12  |  |  |                                       |   |  |   |                                      |
| 3800 Career Technical Education   |  |  |                                       |   |  |   |                                      |
| 4110 Regular Education, Adult   |  |  |                                       |   |  |   |                                      |
| 4630 Adult Career Technical Education   |  |  |                                       |   |  |   |                                      |
| 5000-5999 Special Education (allocated to 5001)   |  |  |                                       |   |  |   |                                      |
| 6000 ROC/P  |  |  | 125,033.72                            |   |  |   |                                      |
| <b>Other Goals Description</b>  |  |  |                                       |   |  |   |                                      |
| 7110 Nonagency - Educational  |  |  |                                       |   |  |   |                                      |
| 7150 Nonagency - Other  |  |  |                                       |   |  |   |                                      |
| 8500 Child Care and Development Services  |  |  |                                       |   |  |   |                                      |
| <b>Other Funds Description</b>  |  |  |                                       |   |  |   |                                      |
| -- Adult Education (Fund 11)  |  |  |                                       |   |  |   |                                      |
| -- Child Development (Fund 12)  |  |  |                                       |   |  |   |                                      |
| -- Cafeteria (Funds 13 & 61)  |  |  |                                       |   |  |   |                                      |
| <b>C. Total Allocation Factors</b>  | 0.00   | 0.00   | 125,033.72                            | 0.00  | 0.00   | 0.00  | 0.00                                 |



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

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 11 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 21 BUILDING FUND                                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 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                    |
| 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                    |
| 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                    |
| 95 STUDENT BODY FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| <b>TOTALS</b>   | <b>0.00</b>              | <b>0.00</b>        | <b>0.00</b>                | <b>0.00</b>        | <b>0.00</b>                      | <b>0.00</b>                       | <b>0.00</b>               | <b>0.00</b>             |

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Unaudited Actuals  
2017-18 Unaudited Actuals  
Technical Review Checks

Southern California ROP

Los Angeles County

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

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

### IMPORT CHECKS

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

| ACCOUNT |      |    |              | RESOURCE | OBJECT | VALUE     |
|---------|------|----|--------------|----------|--------|-----------|
| FD      | RS   | PY | GO - FN - OB |          |        |           |
| 01      | 3555 | 0  | 0000-9790    | 3555     | 9790   | -4,881.20 |

Explanation: SoCal ROC expended \$29,915.00 due to expecting the same amount in revenue for Carl Perkins. The school received \$25,033.80. Another check from Carl Perkins in the amount of \$29,915.00 arrived after July 1, 2018. This will resolve the negative balance.

### GENERAL LEDGER CHECKS

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

| FUND | RESOURCE | NEG. EFB  |
|------|----------|-----------|
| 01   | 3555     | -4,881.20 |

Explanation: SoCal ROC expended \$29,915.00 due to expecting the same amount in revenue for Carl Perkins. The school received \$25,033.80. Another check from Carl Perkins in the amount of \$29,915.00 arrived after July 1, 2018. This will resolve the negative balance.

Total of negative resource balances for Fund 01 -4,881.20

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

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|-------|
|------|----------|--------|-------|

01            0000            3701            -18,867.25

Explanation:SoCal ROC received benefit payments in the amount of \$30,391.06.  
The school paid out \$11,523.81 leaving a balance of \$18,867.25.

01            3555            9790            -4,881.20

Explanation:SoCal ROC expended \$29,915.00 due to expecting the same amount in  
revenue for Carl Perkins. The school received \$25,033.80. Another check from  
Carl Perkins in the amount of \$29,915.00 arrived after July 1, 2018. This will  
resolve the negative balance.

## **SUPPLEMENTAL CHECKS**

IC-PCT - (O) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **EXCEPTION**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 17.73%

Explanation:SoCal ROC's approved indirect cost rate for 2017-18 was 20.74%.

## **EXPORT CHECKS**

Checks Completed.

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Unaudited Actuals  
2018-19 Budget  
Technical Review Checks

Southern California ROP

Los Angeles County

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

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

### IMPORT CHECKS

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

| ACCOUNT   |    |    |              | RESOURCE | OBJECT | VALUE     |
|---|----|----|--------------|----------|--------|-----------|
| FD  | RS | PY | GO - FN - OB |          |        |           |
| 01-3555-0-0000-0000-9790  |    |    |              | 3555     | 9790   | -4,881.20 |
| Explanation: SoCal ROC expended \$29,915.00 due to expecting the same amount in revenue for Carl Perkins. The school received \$25,033.80. Another check from Carl Perkins in the amount of \$29,915.00 arrived after July 1, 2018. This will resolve the negative balance. |    |    |              |          |        |           |

**CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:** EXCEPTION

| ACCOUNT   |    |    |              | RESOURCE | OBJECT | VALUE     |
|---|----|----|--------------|----------|--------|-----------|
| FD  | RS | PY | GO - FN - OB |          |        |           |
| 01-3555-0-0000-0000-9791  |    |    |              | 3555     | 9791   | -4,881.20 |
| Explanation: SoCal ROC expended \$29,915.00 due to expecting the same amount in revenue for Carl Perkins. The school received \$25,033.80. Another check from Carl Perkins in the amount of \$29,915.00 arrived after July 1, 2018. This will resolve the negative balance. |    |    |              |          |        |           |

### GENERAL LEDGER CHECKS

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

| <b>FUND</b>  | <b>RESOURCE</b> | <b>NEG. EFB</b> |
|--|-----------------|-----------------|
| 01   | 3555            | -4,881.20       |
| Explanation:SoCal ROC expended \$29,915.00 due to expecting the same amount in revenue for Carl Perkins. The school received \$25,033.80. Another check from Carl Perkins in the amount of \$29,915.00 arrived after July 1, 2018. This will resolve the negative balance. |                 |                 |

Total of negative resource balances for Fund 01 -4,881.20

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

| <b>FUND</b>  | <b>RESOURCE</b> | <b>OBJECT</b> | <b>VALUE</b> |
|--|-----------------|---------------|--------------|
| 01   | 3555            | 9790          | -4,881.20    |
| Explanation:SoCal ROC expended \$29,915.00 due to expecting the same amount in revenue for Carl Perkins. The school received \$25,033.80. Another check from Carl Perkins in the amount of \$29,915.00 arrived after July 1, 2018. This will resolve the negative balance. |                 |               |              |

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.