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Ross Valley Elementary Marin County

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

21 75002 0000000 Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.89%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
	,	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of	
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$18,135,997.66
	Appropriations Subject to Limit	\$18,135,997.66
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	, , , , , , , , ,
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	9.17%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	21117

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UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2017-18 UNAUDITED ACTUAL FINANCIAL REPOR- with Education Code Section 41010 and is hereby app the school district pursuant to Education Code Section	oroved and filed by the governing board of
Signed: Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting: Sep 11, 2018
To the Superintendent of Public Instruction:	
2017-18 UNAUDITED ACTUAL FINANCIAL REPOR- by the County Superintendent of Schools pursuant to	
Signed: County Superintendent/Designee (Original signature required)	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep	orts, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education:	orts, please contact: For School District:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Kate Lane	orts, please contact: For School District: Midge Hoffman
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Kate Lane Name Asst. Superintendent, Business Title	orts, please contact: For School District: Midge Hoffman Name Chief Business Official Title
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Kate Lane Name Asst. Superintendent, Business Title (415) 499-5822	For School District: Midge Hoffman Name Chief Business Official Title (415) 451-4075
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Kate Lane Name Asst. Superintendent, Business Title (415) 499-5822 Telephone	For School District: Midge Hoffman Name Chief Business Official Title (415) 451-4075 Telephone
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Kate Lane Name Asst. Superintendent, Business Title (415) 499-5822	For School District: Midge Hoffman Name Chief Business Official Title (415) 451-4075

2017-18 Unaudited Actuals Narrative

Attached please find the Unaudited Actuals for 2017-18 for your review and approval. The page following this narrative is a table summarizing the comparison between the budget at Adoption, the Second Interim and the Unaudited Actuals. The budget is a living document and is updated throughout the year based on changes in known revenues and expenses. Below is a rationale or explanation by each major revenue and expense category. Explanation of these differences increases understanding and transparency of these fluctuations.



ENROLLMENT:

At Adoption, the budget estimated 2,017 enrollment, 215 fewer than 2016-17. Actual enrollment came in at 2,094, which was 77 higher than the 2,017 projected. The net decline from 2016-17 was 138, of which 68 was due to the charter opening which had a far less impact than originally budgeted.

REVENUES:

Local Control Funding Formula (LCFF) Revenues – LCFF revenues are calculated based on Average Daily Attendance, or ADA, and represent over 92% of unrestricted revenues and over 64% of total General Fund revenues. If a district is in decline, then the higher of the current or prior year ADA is used to calculate LCFF revenues. The exception to this is when a charter school opens and the prior year ADA guarantee is reduced by the students who leave the District and go to the charter. Funded ADA for 2017-18 was 2,077 compared to the actual ADA of 2,008. Had the charter not opened, the District would have been funded at the prior year ADA of 2,142 and would have provided an additional \$500K. RVSD received \$15.9 million in LCFF funding for 2017-18, which was \$768K less than 2016-17 of \$16.7 million.

LCFF funds are unrestricted, but a portion of the funds, referred to as "Supplemental Funds," must be spent on students that are socio-economically disadvantaged, English Learners, foster students or homeless. For 2017-18, the District was required to dedicate a minimum of \$337,312 to this purpose and has exceeded the requirement by \$180K. Details on the Supplemental services and programs implemented are included in the Districts Local Control Accountability Plan (LCAP) document.

Federal Revenues - Special Education programs that receive Federal funds include Pre-school, K-12 Special Ed, and Mental Health. Title I serves socio-economically disadvantaged students and Title II provides funds for staff development. While an increase of \$25K (+7%) was received for Special Ed programs, there were significant reductions for both Title I (-30% or \$34K) and Title II (-54% or \$38K) for a net total reduction of federal revenues of -\$47K. The unused or 'deferred' funds for Title I and Title II of \$57K and \$41K, respectively, will be utilized in 2018-19.

State Revenues – State revenues include mandated costs block grant funds, one-time mandated cost funds, Lottery, Mental Health and the STRS On-Behalf State Contribution. There are several reasons for the \$1.4 million increase in State Revenues since the Adopted Budget: \$314K was related to unrestricted one-time Mandate Reimbursement (\$147 per prior year ADA) and an increase of \$93K in Lottery funds. Unrestricted Lottery revenues had increased by 4.7% and Restricted Lottery revenues increased by over 22%. The Lottery per ADA revenue increases combined with increased ADA totaled the \$93K.

For the Unaudited Actuals, the Governmental Accounting Standards Board (GASB) Statement 68 requires all Districts to *recognize* the State's retirement contribution on behalf of all STRS employees. The State's contribution is 'allocated' based on a relative percentage of actual STRS payments made by Districts, which for RVSD amounted to \$1,036,478 (an increase of 7.5% or \$72K, from \$964K in 2016-17). The District neither receives nor pays this amount. It is a *memorandum only entry* that debits the expense (3101 STRS Expense) and credits an equal amount in revenue (8590 Other State Revenue). This entry will be on-going and only reflected in Unaudited Actual financial statements each year.

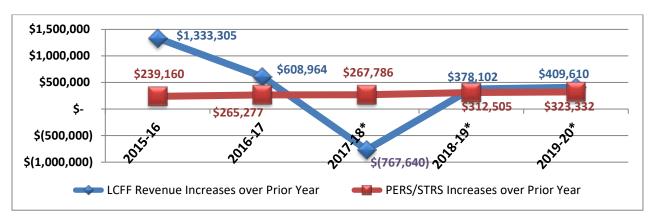
Local Revenues – Local revenues make up over 27% of total revenues and include parcel taxes, rental income, YES Foundation, facility use fees, PTA/Parent Club donations. Local revenues exceeded the Adopted Budget by \$270K. Interest income exceeded budgeted revenues by \$25K. Rental income was increased by over \$53K as the RVC rent estimate was conservative. In addition, just under \$135K was received from RVC for over-allocation penalties for Prop 39 facilities provided to the charter, which was not included in the budget. The remaining balance was made up of other miscellaneous amounts from school site Parent Clubs, etc.

EXPENDITURES:

Certificated and Classified Salaries – Since salaries and benefits represent over 80% of the budget, it is wise to be conservative at the Adopted Budget. Vacancies are typically budgeted at the higher end of the salary schedule and refined throughout the year. The certificated and classified budgets were within over 98% and 99% of the Adopted and Second Interim Budget, respectively. A collaborative effort between Human Resources, Budget and Payroll staff maintaining Position Control enables this level of accuracy.

Benefits – Excluding the STRS on-behalf contribution of \$1,036,478 (as described above under State Revenues), actual benefit costs were within 97% of the budget. Although health benefits cap increased midyear by 6.4% and dental rates increased by 2.9% in October, the decrease in staff kept costs basically flat from 2016-17 at \$1.6 million. The Workers Comp rate decreased by 8.1% from 2016-17 to 2.059%. All other rates remained the same with the exception of STRS and PERS, discussed below.

STRS/PERS rate increases continue to have a significant impact on any new LCFF revenues received. In 2015-16, compared to the 2014-15 rates, the District increased retirement expenses by over \$239K. Since there was a significant increase in LCFF revenues, the District was able to absorb this, but it comes at a cost of being able to do other things for staff and students. 2016-17, the increased retirement cost is approximately \$287K and represented over 46% of new LCFF revenues. In 2017-18, the District is receiving far less in revenues due to declining enrollment along with the impact of the charter with retirement costs growing. By 2018-19 and beyond, many districts are showing deficit spending with concern that these costs are outpacing new resources to pay for them. Full implementation of LCFF revenues have improved the picture for 2018-19 and 2019-20, but does not account for any other cost increases the District may incur. Below is a chart that shows the trend of LCFF revenues and STRS/PERS expenses.



Books/Supplies – Over \$632K was expended on books and supplies in 2017-18, approximately 74% (or about \$471K) of which was for classroom-based instruction and pupil support. Approximately 20% or \$127K was for maintenance and operations of the District, with the remainder (6%) for all other administrative operations supplies and materials.

Services – This area encompasses many types of expenditures that may not be planned for or are difficult to exact. Utilities, legal expenses, Special Education Non-Public School/Agency placements, repairs, etc. Below is a table of how funds were expended for the various services.

_	Budgeted	Expended	Unexpended	% Expended
Travel/Conference	\$72,576	\$53,398	\$19,178	73.58%
Subscriptions	\$12,723	\$11,269	\$1,454	88.57%
Insurance	\$190,420	\$173,691	\$16,729	91.21%
Utilities	\$407,453	\$410,225	(\$2,772)	100.68%
Repairs & Rentals	\$167,800	\$141,229	\$26,571	84.17%
Legal Services	\$229,045	\$318,971	(\$89,926)	139.26%
Special Ed Services	\$1,843,274	\$1,677,383	\$165,891	91.00%
All Other Services	\$529,545	\$506,261	\$23,284	95.60%
TOTAL	\$3,452,836	\$3,292,427	\$160,409	95.35%

In summary, the General Fund has increased the <u>unrestricted</u> fund balance by \$497K from \$4.5 million to \$5.0 million (20.07% of total expenditures) since the Second Interim. The mandatory 3% State required reserve for economic uncertainties and the Board required additional 7% reserve, totaling 10% combined, has been met and exceeded.

OTHER FUNDS:

Fund 13 Cafeteria Fund

•	Beginning Fund Balance	\$ 27,460
•	Total Revenues	\$308,080
	o 2015-16 Audit Adjustment from CDE	<\$13,946>
	o General Fund Contribution up from 2016-17 \$57K to \$91K	\$90,812
	(partially to offset 2015-16 audit adjustment)	
•	Total Expenses	<\$384,946>
•	Ending Fund Balance	\$ 27.460

Notes: The Cafeteria Fund was subject to a 2015-16 prior year audit that resulted in the loss of \$14K as noted above. All findings and recommendations have been corrected and/or implemented.

Fund 14 – Deferred Maintenance

•	Beginning Fund Balance	\$427,089
•	Total Revenues	\$ 2,757
	 General Fund Contribution 	\$118,194
•	Total Expenses	<\$205,553>
•	Ending Fund Balance	\$342,487

Fund 21 - Bond Funds

•	Beginning Fund Balance	\$6,063,466
•	Total Revenues	\$ 30,402

Total ExpensesEnding Fund Balance	<\$5,408,093> \$685,775
Fund 25 – Capital Facilities Funds	
Beginning Fund Balance	\$130,223
Total Revenues	\$ 98,137
 Total Expenses 	<\$146,033>
 Ending Fund Balance 	\$ 82,327
Fund 35 – State Bond Funds	
Beginning Fund Balance	\$ 0
 Total Revenues 	\$442,550
 Total Expenses 	<0>
Ending Fund Balance	\$442,550
Fund 40 – Special Reserve Capital Funds	
Beginning Fund Balance	\$247,400
Total Revenues	\$306,296
 Total Expenses 	<\$ 95,251>
 Ending Fund Balance 	\$458,629

Should you have any questions regarding the information contained in this report, please feel free to contact me at 415-451-4075 or via e-mail at mhoffman@rossvalleyschools.org.

Respectfully submitted,

Midge Hoffman, Chief Business Official

2017-18 Budget Analysis by Major Object

NOTE: The table below <u>excludes</u> the STRS on-behalf amount of \$1,036,478 in revenues and expenses as it is a memorandum entry only. This makes for a more meaningful analysis, especially comparing the Second Interim to the Unaudited Actual amounts.

	2017-18 Unaudited Actuals Analysis											
						Actual	Adopted		Adopted vs	2nd Int		2nd Int vs
		Adopted	Βι	udget @ 2nd	R	evenues &	vs	Α	ctual Over /	vs	Α	ctual Over /
REVENUES		Budget		Interim		Expenses	Actual		(Under)	Actual		(Under)
LCFF	\$	15,594,904	\$	15,966,656	\$	15,931,587	102.16%	\$	336,683	99.78%	\$	(35,069)
Federal	\$	549,822	\$	546,453	\$	476,357	86.64%	\$	(73,465)	87.17%	\$	(70,096)
State	\$	493,643	\$	843,176	\$	903,495	183.03%	\$	409,852	107.15%	\$	60,319
Local	\$	6,223,948	\$	6,415,778	\$	6,493,666	104.33%	\$	269,718	101.21%	\$	77,888
Total	\$	22,862,317	\$	23,772,063	\$	23,805,105	104.12%	\$	942,788	100.14%	\$	33,042
EXPENSES												
Certificated Sal	\$	11,455,879	\$	11,268,207	\$	11,195,866	97.73%	\$	(260,013)	99.36%	\$	(72,341)
Classified Sal	\$	3,700,516	\$	3,657,298	\$	3,545,701	95.82%	\$	(154,815)	96.95%	\$	(111,597)
Benefits	\$	4,706,689	\$	4,656,353	\$	4,538,498	96.43%	\$	(168,191)	97.47%	\$	(117,855)
Supplies	\$	771,253	\$	752,532	\$	632,361	81.99%	\$	(138,892)	84.03%	\$	(120,171)
Services	\$	2,911,876	\$	3,452,836	\$	3,292,427	113.07%	\$	380,551	95.35%	\$	(160,409)
Equipment	\$	-	\$	100,000	\$	93,337	#DIV/0!	\$	93,337	93.34%	\$	(6,663)
Other Outgo	\$	762,793	\$	746,503	\$	752,759	98.68%	\$	(10,034)	100.84%	\$	6,256
Total	\$	24,309,006	\$	24,633,729	\$	24,050,949	98.94%	\$	(258,057)	97.63%	\$	(582,780)
Net Incr/Decrs	\$	(1,446,689)	\$	(861,666)	\$	(245,844)		\$	1,200,845		\$	615,822

RECONCILIATION OF FUND BALANCE CHANGE:

	2017-18		
	Budget @		
	2nd	2017-18	Net
	Interim	Actual	Change
Deficit Spending	-\$861,666	-\$245,843	\$615,823
Beginning Fund Balance	\$5,382,300	\$5,382,300	\$0
Ending Fund Balance	\$4,520,634	\$5,136,457	\$615,823
Restricted Ending Balance	\$27,387	\$100,973	-\$100,973
Revolving Cash & Reserve	\$2,493,760	\$2,511,743	-\$17,983
Unrestricted,			
Unappropriated	\$2,026,874	\$2,523,741	\$496,867

Marin County					Form		
	2017-	18 Unaudited	Actuals		018-19 Budge	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT							
Total District Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (includes Necessary Small School							
ADA)	1,990.15	1,994.35	2,058.50	1,946.32	1,946.32	2,002.38	
2. Total Basic Aid Choice/Court Ordered	ĺ	,	,	,	•	ĺ	
Voluntary Pupil Transfer Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (ADA not included in Line A1 above)	12.23	12.96	12.96	12.23	12.23	12.96	
3. Total Basic Aid Open Enrollment Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (ADA not included in Line A1 above)							
4. Total, District Regular ADA							
(Sum of Lines A1 through A3)	2,002.38	2,007.31	2,071.46	1,958.55	1,958.55	2,015.34	
5. District Funded County Program ADA							
 a. County Community Schools 							
 b. Special Education-Special Day Class 	5.70	5.70	5.70	5.70	5.70	5.70	
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs:							
Opportunity Schools and Full Day							
Opportunity Classes, Specialized Secondary							
Schools							
f. County School Tuition Fund							
(Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA							
(Sum of Lines A5a through A5f)	5.70	5.70	5.70	5.70	5.70	5.70	
6. TOTAL DISTRICT ADA							
(Sum of Line A4 and Line A5g)	2,008.08	2,013.01	2,077.16	1,964.25	1,964.25	2,021.04	
7. Adults in Correctional Facilities							
8. Charter School ADA							
(Enter Charter School ADA using							
Tab C. Charter School ADA)							

LCFF Calculator Universal Assumptions										
Ross Valley Elementary (75002) - 2017-1	.8 Y	E Closing & 20	18-	-19 State Adopt	ior	1				
Summary of Funding										
		2016-17		2017-18		2018-19		2019-20		2020-2
Target Components:										
COLA & Augmentation		0.00%		1.56%		3.70%		2.57%		2.679
Base Grant		16,034,473		15,186,829		15,227,645		15,591,608		15,620,379
Grade Span Adjustment		684,599		634,574		631,268		664,366		685,013
Supplemental Grant		360,464		337,312		332,403		344,952		337,19
Concentration Grant		-		_		-		-		,
Add-ons		118,373		118,373		118,373		118,373		118,373
Total Target		17,197,909		16,277,088		16,309,689		16,719,299		16,760,960
Transition Components:		17,137,303		10,277,000		10,303,003		10,7 13,233		10,700,500
Target	Ś	17,197,909	\$	16,277,088	¢	16,309,689	¢	16,719,299	¢	16,760,960
Funded Based on Target Formula (PY P-2)	۲	FALSE	٦	FALSE	۲	FALSE	Ţ	10,713,233 TRUE	Ļ	TRUE
Floor		16,062,559		15,671,302		15,455,926		16,283,656		15,941,579
Remaining Need after Gap (informational only)						15,455,920		10,265,050		13,941,373
		498,682		345,501		-		-		-
Gap %		56.07679980%		42.96644273%		100%		100%		1009
Current Year Gap Funding		636,668		260,285		853,763		-		-
Miscellaneous Adjustments		-		-		-		-		-
Economic Recovery Target Additional State Aid		-		-		-		-		-
Total LCFF Entitlement	\$	16,699,227	Ċ	15,931,587	\$	16,309,689	\$	16,719,299	\$	16,760,960
Components of LCFF By Object Code	<u> </u>	10,033,227	Υ	10,001,007	Υ	10,000,000	<u> </u>	10,713,233	<u> </u>	20,700,500
components of Leff by object code		2016-17		2017-18		2018-19		2019-20		2020-2
8011 - State Aid	Ś	5,006,485		5,036,385	Ś	5,776,828	\$	6,205,110	Ś	6,492,197
8011 - Fair Share	Ψ.	-	•	-	۲	-	Ψ.	-	~	-
8311 & 8590 - Categoricals		-		-		-		-		-
EPA (for LCFF Calculation purposes)		1,541,932		2,456,778		1,649,873		1,184,661		487,940
Local Revenue Sources:										
8021 to 8089 - Property Taxes		10,150,810		8,960,981		9,451,998		9,928,204		10,423,458
8096 - In-Lieu of Property Taxes		-		(522,557)		(569,010)		(598,676)		(642,635
Property Taxes net of in-lieu		10,150,810		8,438,424		8,882,988		9,329,528		9,780,823
TOTAL FUNDING	\$	16,699,227	\$	15,931,587	\$	16,309,689	\$	16,719,299	\$	16,760,960
D. C. ALLON										
Basic Aid Status	ć	Non-Basic Aid	۲.	Non-Basic Aid	۲.	Non-Basic Aid	4	Non-Basic Aid	۲.	Non-Basic Aid
Less: Excess Taxes Less: EPA in Excess to LCFF Funding	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	-
-	_ې خ	16 600 227	-	15 021 507	-	16 200 600	۶ \$	16 710 200	_	16 760 066
Total Phase-In Entitlement	Ş	16,699,227	\$	15,931,587	Ş	16,309,689	Ş	16,719,299	\$	16,760,960
EPA Details										
% of Adjusted Revenue Limit - Annual		24.89424756%		25.89051467%		25.89000000%		25.89000000%		25.890000009
% of Adjusted Revenue Limit - P-2		24.75704809%		25.89051467%		25.89000000%		25.89000000%		25.890000009
EPA (for LCFF Calculation purposes)	\$	1,541,932	\$	2,456,778	\$	1,649,873	\$	1,184,661	\$	487,940
8012 - EPA, Current Year Receipt						•				
(P-2 plus Current Year Accrual)		1,567,018		2,248,075		1,649,873		1,184,661		487,940
8019 - EPA, Prior Year Adjustment										
(P-A less Prior Year Accrual)		(57,589)		(25,086)		208,703		-		-
Accrual (from Assumptions)		-		-		-		-		-

LCFF Calculator Universal Assumptions					
Ross Valley Elementary (75002) - 2017-18 YE	Closing & 20:	18-19 State Adopt	tion		
Summary of Student Population	2016 17	2017.10	2040.40	2040.20	2020.24
Hardwell - etc. d. Domit Domit della	2016-17	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population Enrollment	2 222	2.004	2.002	2.044	1.070
COE Enrollment	2,233	2,094	2,093	2,044	1,979
Total Enrollment	3 220	3 100	6	6	1 005
	2,239	2,100	2,099	2,050	1,985
Unduplicated Pupil Count	221	237	216	209	209
COE Unduplicated Pupil Count	-	1	-	-	-
Total Unduplicated Pupil Count	221	238	216	209	209
Rolling %, Supplemental Grant	10.7800%	10.6600%	10.4800%	10.6100%	10.3400%
Rolling %, Concentration Grant	10.7800%	10.6600%	10.4800%	10.6100%	10.3400%
FUNDED ADA					
Adjusted Base Grant ADA	Prior Year	Prior Year	Prior Year	Prior Year	Prior Year
Grades TK-3	928.90	848.36	813.49	834.63	838.45
Grades 4-6	799.63	707.57	680.89	646.03	651.76
Grades 7-8	500.68	521.23	513.70	523.86	467.52
Grades 9-12	-	_	-	-	-
Total Adjusted Base Grant ADA	2,229.21	2,077.16	2,008.08	2,004.52	1,957.73
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	_	_	_	-	_
Grades 9-12	_	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	2229.21	2077.16	2008.08	2004.52	1957.73
ACTUAL ADA (Current Year Only)					
Grades TK-3	900.20	813.54	834.63	838.45	848.95
Grades 4-6	724.36	681.35	646.03	651.76	616.42
Grades 7-8	517.38	513.92	523.86	467.52	430.27
Grades 9-12	-	_	-	-	-
Total Actual ADA	2,141.94	2,008.81	2,004.52	1,957.73	1,895.64
Funded Difference (Funded ADA less Actual ADA)	87.27	68.35	3.56	46.79	62.09
LCAP Percentage to Increase or Improve					
Services	2016-17	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concen \$	360,464	\$ 337,312			337,195
Current year Percentage to Increase or Improve S	2.22%	2.18%	2.10%	2.12%	2.07%

			2017	'-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,931,586.94	0.00	15,931,586.94	16,312,544.00	0.00	16,312,544.00	2.4%
2) Federal Revenue		8100-8299	0.00	476,356.97	476,356.97	0.00	442,150.00	442,150.00	-7.2%
3) Other State Revenue		8300-8599	703,684.31	1,236,288.98	1,939,973.29	683,767.00	153,312.00	837,079.00	-56.9%
4) Other Local Revenue		8600-8799	654,846.97	5,838,819.44	6,493,666.41	427,313.00	6,063,938.00	6,491,251.00	0.0%
5) TOTAL, REVENUES			17,290,118.22	7,551,465.39	24,841,583.61	17,423,624.00	6,659,400.00	24,083,024.00	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,407,416.49	4,788,449.10	11,195,865.59	6,335,958.00	4,963,700.00	11,299,658.00	0.9%
2) Classified Salaries		2000-2999	2,259,545.06	1,286,155.84	3,545,700.90	2,322,114.00	1,463,092.00	3,785,206.00	6.8%
3) Employee Benefits		3000-3999	2,659,044.00	2,915,931.72	5,574,975.72	2,837,530.00	2,243,342.00	5,080,872.00	-8.9%
4) Books and Supplies		4000-4999	386,147.58	246,213.60	632,361.18	410,056.00	244,654.00	654,710.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	1,380,378.04	1,912,049.37	3,292,427.41	1,629,736.00	1,895,287.00	3,525,023.00	7.1%
6) Capital Outlay		6000-6999	93,336.62	0.00	93,336.62	0.00	0.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	133,497.04	410,256.00	543,753.04	143,503.00	472,466.00	615,969.00	13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,109.02)	31,109.02	0.00	(28,038.00)	28,038.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,288,255.81	11,590,164.65	24,878,420.46	13,650,859.00	11,310,579.00	24,961,438.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,001,862.41	(4,038,699.26)	(36,836.85)	3,772,765.00	(4,651,179.00)	(878,414.00)	2284.6%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	140,812.30	68,194.18	209,006.48	171,926.00	0.00	171,926.00	-17.7%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,053,940.04)	4,053,940.04	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S		(4,194,752.34)	3,985,745.86	(209,006.48)	(4,823,105.00)	4,651,179.00	(171,926.00)	-17.7%

			2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,889.93)	(52,953.40)	(245,843.33)	(1,050,340.00)	0.00	(1,050,340.00)	327.2%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,228,373.35	153,926.87	5,382,300.22	5,035,483.42	100,973.47	5,136,456.89	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,228,373.35	153,926.87	5,382,300.22	5,035,483.42	100,973.47	5,136,456.89	-4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,228,373.35	153,926.87	5,382,300.22	5,035,483.42	100,973.47	5,136,456.89	-4.6%
2) Ending Balance, June 30 (E + F1e)			5,035,483.42	100,973.47	5,136,456.89	3,985,143.42	100,973.47	4,086,116.89	-20.4%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	100,973.47	100,973.47	0.00	100,973.47	100,973.47	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,756,120.00	0.00	1,756,120.00	1,759,336.00	0.00	1,759,336.00	0.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	752,623.00	0.00	752,623.00	754,001.00	0.00	754,001.00	0.2%
Unassigned/Unappropriated Amount		9790	2,523,740.42	0.00	2,523,740.42	1,468,806.42	0.00	1,468,806.42	-41.8%

Description Resource Codes				201	7-18 Unaudited Actu	als	2018-19 Budget		
al in County Treasury 1) Fair Valua Adjustment to Cash in County Treasury 9110 b) in Banks 9120 c) in Revolving Cash Account 9130 d) with Fiscal Apent/Trustee 9135 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Description R	esource Codes				col. A + B		col. D + E	% Diff Column C & F
1 1 1 1 1 1 1 1 1 1	G. ASSETS								
1) Fair Value Adjustment to Cash in County Treasury b) in Banks 9120 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.000000	1) Cash								
b) in Banks c) in Revolving Cash Account c) in Revolving Cash Account d) with Fiscal Agent/Trustee 9135 0.000 0.00			9110	5,141,009.00	(135,824.46)	5,005,184.54			
O) In Revolving Cash Account 9130 3,000.00 0.00 3,000.00	Fair Value Adjustment to Cash in County T	reasury	9111	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee 9135 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	b) in Banks		9120	0.00	0.00	0.00			
e) Collections Awaiting Deposit 9140 0.00 0.00 0.00 0.00 2) Investments 9150 0.00 0.00 0.00 0.00 3) Accounts Receivable 9200 413,371,14 822,663,56 1,236,034,70 4) Due from Grantor Government 9280 0.00 0.00 0.00 5) Due from Grantor Government 9280 0.00 0.00 0.00 6) Stores 9320 0.00 0.00 0.00 0.00 7) Prepaid Expenditures 9330 0.00 0.00 0.00 0.00 8) Other Current Assets 9340 0.00 0.00 0.00 0.00 9) TOTAL, ASSETS 557,380,14 696,839,10 6,244,219,24 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 90 0.00 0.00 0.00 1, LIABILITIES 1) Accounts Payable 9500 486,428,42 441,191,23 927,619,85 2) Due to Grantor Governments 9590 0.00 0.00 0.00 5) Une area of Grantor Governments 9640 0.00 0.00 0.00 5) Une area of Grantor Governments 9640 0.00 0.00 0.00 5) Une area Revenue 9650 19,226,00 88,255,22 117,481,22 6) TOTAL, LABILITIES 521,896,72 585,866,63 1,107,762,35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, LABILITIES 521,896,72 585,866,63 1,107,762,35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, LOBERTED INFLOWS 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 4, FUND EQUITY	c) in Revolving Cash Account		9130	3,000.00	0.00	3,000.00			
2 Investments	d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
3) Accounts Receivable 9200 413.371.14 822,663.56 1,236.034.70 4) Due from Grantor Government 9290 0.00 0.00 0.00 5) Due from Other Funds 9310 0.00 0.00 0.00 6) Stores 9320 0.00 0.00 0.00 7) Prepaid Expenditures 9330 0.00 0.00 0.00 8) Other Current Assets 9340 0.00 0.00 0.00 9) TOTAL, ASSETS 9340 0.00 0.00 0.00 9) TOTAL, SSETS 9557.380.14 686.839.10 6.244.219.24 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 0.00 0.00 1. LIABILITIES 1) Accounts Payable 9500 486.428.42 441,191.23 927,619.65 2) Due to Grantor Governments 9590 0.00 0.00 0.00 3) Due to Other Funds 9610 16.242.30 46,419.18 62,661.48 4) Current Loans 9640 0.00 0.00 0.00 5) Unearmed Revenue 9650 19.226.00 96.255.22 117,481.22 6) TOTAL, LIABILITIES 521.896.72 585.865.63 1,107,762.35 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 8, FUND EQUITY	e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
4) Due from Grantor Government 9290 0.00 0.00 0.00 0.00 0.00 0.00 0.00	2) Investments		9150	0.00	0.00	0.00			
5) Due from Other Funds	3) Accounts Receivable		9200	413,371.14	822,663.56	1,236,034.70			
6) Stores 9320 0.00 0.00 0.00 0.00 7) Prepaid Expenditures 9330 0.00 0.00 0.00 8) Other Current Assets 9340 0.00 0.00 0.00 0.00 9) TOTAL, ASSETS 5,557,380,14 686,839,10 6,244,219,24 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 0.00 1. LIABILITIES 10,000 0.00 0.00 0.00 1. CLABILITIES 10,000 0.00 0.00 0.00 0.00 3) Due to Grantor Governments 9590 0.00 0.00 0.00 0.00 3) Due to Other Funds 9610 16,242,30 46,419,18 62,661,48 62,661,48 62,661,48 62,661,48 62,661,48 62,661,48 62,661,48 62,661,48 63,661,48 6	4) Due from Grantor Government		9290	0.00	0.00	0.00			
7) Prepaid Expenditures 9330 0.00 0.00 0.00 0.00 8) Other Current Assets 9340 0.00 0.00 0.00 0.00 0.00 9) TOTAL, ASSETS 5.557.380.14 686.839.10 6.244.219.24 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 1. LIABILITIES 1 1) Accounts Payable 9500 486.428.42 441.191.23 927,619.65 2) Due to Grantor Governments 9590 0.00 0.00 0.00 0.00 0.00 3) Due to Other Funds 9610 16.242.30 46.419.18 62.661.48 4) Current Loans 9640 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	5) Due from Other Funds		9310	0.00	0.00	0.00			
8) Other Current Assets 9340 0.00 0.00 0.00 0.00 9.00 9.00 9.00 9.	6) Stores		9320	0.00	0.00	0.00			
9) TOTAL, ASSETS 5,557,380.14 686.839.10 6,244,219.24 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 1) Accounts Payable 9500 486,428.42 441,191.23 927,619.65 2) Due to Grantor Governments 9590 0.00 0.00 0.00 3) Due to Other Funds 9610 16,242.30 46,419.18 62,661.48 4) Current Loans 9640 0.00 0.00 0.00 5) Unearmed Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 K. FUND EQUITY	7) Prepaid Expenditures		9330	0.00	0.00	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 0.00 I. LIABILITIES 1) Accounts Payable 9500 486,428.42 441,191.23 927,619.65 2) Due to Grantor Governments 9590 0.00 0.00 0.00 3) Due to Other Funds 9610 16,242.30 46,419.18 62,661.48 4) Current Loans 9640 0.00 0.00 0.00 5) Unearned Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 K. FUND EQUITY	8) Other Current Assets		9340	0.00	0.00	0.00			
1) Deferred Outflows of Resources 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9) TOTAL, ASSETS			5,557,380.14	686,839.10	6,244,219.24			
2) TOTAL, DEFERRED OUTFLOWS	H. DEFERRED OUTFLOWS OF RESOURCES								
I. LIABILITIES 9500 486,428.42 441,191.23 927,619.65 2) Due to Grantor Governments 9590 0.00 0.00 0.00 3) Due to Other Funds 9610 16,242.30 46,419.18 62,661.48 4) Current Loans 9640 0.00 0.00 0.00 5) Unearned Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY 0.00 0.00 0.00	1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
1) Accounts Payable 9500 486,428.42 441,191.23 927,619.65 2) Due to Grantor Governments 9590 0.00 0.00 0.00 3) Due to Other Funds 9610 16,242.30 46,419.18 62,661.48 4) Current Loans 9640 0.00 0.00 0.00 5) Unearned Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY	2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
2) Due to Grantor Governments 9590 0.00 0.00 0.00 3) Due to Other Funds 9610 16,242.30 46,419.18 62,661.48 4) Current Loans 9640 0.00 0.00 0.00 5) Unearned Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 0.00 C. TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	I. LIABILITIES								
3) Due to Other Funds 9610 16,242.30 46,419.18 62,661.48 4) Current Loans 9640 0.00 0.00 0.00 5) Unearned Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY	1) Accounts Payable		9500	486,428.42	441,191.23	927,619.65			
4) Current Loans 9640 0.00 0.00 0.00 5) Unearned Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY	2) Due to Grantor Governments		9590	0.00	0.00	0.00			
5) Unearned Revenue 9650 19,226.00 98,255.22 117,481.22 6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY	3) Due to Other Funds		9610	16,242.30	46,419.18	62,661.48			
6) TOTAL, LIABILITIES 521,896.72 585,865.63 1,107,762.35 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY	4) Current Loans		9640	0.00	0.00	0.00			
J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY 0.00 0.00 0.00	5) Unearned Revenue		9650	19,226.00	98,255.22	117,481.22			
1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY 0.00 0.00 0.00	6) TOTAL, LIABILITIES			521,896.72	585,865.63	1,107,762.35			
2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 K. FUND EQUITY	J. DEFERRED INFLOWS OF RESOURCES								
2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00	Deferred Inflows of Resources		9690	0.00	0.00	0.00			
K. FUND EQUITY	2) TOTAL, DEFERRED INFLOWS								
Ending Fund Balance, June 30	K. FUND EQUITY								
	Ending Fund Balance, June 30								

			2017	-18 Unaudited Actua	ls		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			5.035.483.42	100.973.47	5.136.456.89	·			

			2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,245,256.00	0.00	5,245,256.00	4,794,199.00	0.00	4,794,199.00	-8.6%
Education Protection Account State Aid - Current	Year	8012	2,248,075.00	0.00	2,248,075.00	2,419,239.00	0.00	2,419,239.00	7.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	57,630.08	0.00	57,630.08	50,500.00	0.00	50,500.00	-12.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,424,173.91	0.00	11,424,173.91	11,322,502.00	0.00	11,322,502.00	-0.9%
Unsecured Roll Taxes		8042	224,075.03	0.00	224,075.03	215,443.00	0.00	215,443.00	-3.9%
Prior Years' Taxes		8043	22,108.65	0.00	22,108.65	55,717.00	0.00	55,717.00	152.0%
Supplemental Taxes		8044	588,347.14	0.00	588,347.14	556,730.00	0.00	556,730.00	-5.4%
Education Revenue Augmentation Fund (ERAF)		8045	(3,355,353.87)	0.00	(3,355,353.87)	(3,101,786.00)	0.00	(3,101,786.00)	-7.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,454,311.94	0.00	16,454,311.94	16,312,544.00	0.00	16,312,544.00	-0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property 1	Taxes	8096	(522,725.00)	0.00	(522,725.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2017	'-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,931,586.94	0.00	15,931,586.94	16,312,544.00	0.00	16,312,544.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	293,807.00	293,807.00	0.00	268,411.00	268,411.00	-8.6%
Special Education Discretionary Grants		8182	0.00	87,752.00	87,752.00	0.00	70,549.00	70,549.00	-19.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		40,628.66	40,628.66		65,228.00	65,228.00	60.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		47,600.31	47,600.31		31,842.00	31,842.00	-33.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

			2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		6,569.00	6,569.00		6,120.00	6,120.00	-6.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical	33.3, 3333	0200		0.00	0.00		5.55	0.00	0.070
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	476,356.97	476,356.97	0.00	442,150.00	442,150.00	-7.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	379,551.00	0.00	379,551.00	399,594.00	0.00	399,594.00	5.3%
Lottery - Unrestricted and Instructional Materials	3	8560	323,733.31	126,088.48	449,821.79	284,173.00	93,427.00	377,600.00	-16.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	

			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	400.00	1,110,200.50	1,110,600.50	0.00	59,885.00	59,885.00	-94.6%
TOTAL, OTHER STATE REVENUE			703,684.31	1,236,288.98	1,939,973.29	683,767.00	153,312.00	837,079.00	-56.9%

			2017	-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	3,922,471.16	3,922,471.16	0.00	4,110,228.00	4,110,228.00	4.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	365,870.82	0.00	365,870.82	384,766.00	0.00	384,766.00	5.2%
Interest		8660	51,019.06	0.00	51,019.06	26,000.00	0.00	26,000.00	-49.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

			2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	237,957.09	917,358.05	1,155,315.14	16,547.00	962,510.00	979,057.00	-15.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		998,990.23	998,990.23		991,200.00	991,200.00	-0.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			654,846.97	5,838,819.44	6,493,666.41	427,313.00	6,063,938.00	6,491,251.00	0.0%
TOTAL, REVENUES			17,290,118.22	7,551,465.39	24,841,583.61	17,423,624.00	6,659,400.00	24,083,024.00	-3.1%

			2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Obj Resource Codes Cod		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	11	00	4,855,985.78	4,111,209.79	8,967,195.57	4,794,278.00	4,302,177.00	9,096,455.00	1.4%
Certificated Pupil Support Salaries	12	00	158,996.31	579,411.82	738,408.13	153,379.00	564,996.00	718,375.00	-2.7%
Certificated Supervisors' and Administrators' Salari	es 13	00	1,385,226.10	97,827.49	1,483,053.59	1,388,301.00	96,527.00	1,484,828.00	0.1%
Other Certificated Salaries	19	00	7,208.30	0.00	7,208.30	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			6,407,416.49	4,788,449.10	11,195,865.59	6,335,958.00	4,963,700.00	11,299,658.00	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries	21	00	287,920.58	698,233.92	986,154.50	289,998.00	789,516.00	1,079,514.00	9.5%
Classified Support Salaries	22	00	623,180.77	340,647.77	963,828.54	640,358.00	367,372.00	1,007,730.00	4.6%
Classified Supervisors' and Administrators' Salarie	s 23	00	251,052.00	128,666.04	379,718.04	259,735.00	142,734.00	402,469.00	6.0%
Clerical, Technical and Office Salaries	24	00	788,939.22	30,813.11	819,752.33	830,133.00	32,970.00	863,103.00	5.3%
Other Classified Salaries	29	00	308,452.49	87,795.00	396,247.49	301,890.00	130,500.00	432,390.00	9.1%
TOTAL, CLASSIFIED SALARIES			2,259,545.06	1,286,155.84	3,545,700.90	2,322,114.00	1,463,092.00	3,785,206.00	6.8%
EMPLOYEE BENEFITS									
STRS	3101-	3102	913,208.27	1,728,365.63	2,641,573.90	1,025,471.00	796,712.00	1,822,183.00	-31.0%
PERS	3201-	3202	314,200.67	175,848.64	490,049.31	356,315.00	263,685.00	620,000.00	26.5%
OASDI/Medicare/Alternative	3301-	3302	259,534.75	158,820.96	418,355.71	266,446.00	198,528.00	464,974.00	11.1%
Health and Welfare Benefits	3401-	3402	859,180.54	704,597.64	1,563,778.18	885,673.00	823,332.00	1,709,005.00	9.3%
Unemployment Insurance	3501-	3502	4,359.02	3,058.27	7,417.29	4,476.00	5,249.00	9,725.00	31.1%
Workers' Compensation	3601-	3602	179,259.43	125,563.24	304,822.67	213,524.00	155,836.00	369,360.00	21.2%
OPEB, Allocated	3701-	3702	88,095.70	0.00	88,095.70	85,625.00	0.00	85,625.00	-2.8%
OPEB, Active Employees	3751-	3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-	3902	41,205.62	19,677.34	60,882.96	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,659,044.00	2,915,931.72	5,574,975.72	2,837,530.00	2,243,342.00	5,080,872.00	-8.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	41	00	22,202.06	0.00	22,202.06	17,357.00	0.00	17,357.00	-21.8%
Books and Other Reference Materials	42	00	17,556.18	39,368.71	56,924.89	16,945.00	39,850.00	56,795.00	-0.2%
Materials and Supplies	43	00	298,297.67	192,736.08	491,033.75	314,744.00	196,703.00	511,447.00	4.2%

		201	7-18 Unaudited Actu	ıals		2018-19 Budget		
Description Re	Object esource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment	4400	48,091.67	14,108.81	62,200.48	61,010.00	8,101.00	69,111.00	11.1%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		386,147.58	246,213.60	632,361.18	410,056.00	244,654.00	654,710.00	3.5%
SERVICES AND OTHER OPERATING EXPENDITU	RES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	37,185.32	16,212.45	53,397.77	55,259.00	16,745.00	72,004.00	34.8%
Dues and Memberships	5300	9,422.57	1,846.00	11,268.57	14,771.00	1,952.00	16,723.00	48.4%
Insurance	5400 - 5450	173,690.86	0.00	173,690.86	190,420.00	0.00	190,420.00	9.6%
Operations and Housekeeping Services	5500	353,392.69	0.00	353,392.69	338,776.00	0.00	338,776.00	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	44,628.63	96,599.97	141,228.60	70,192.00	97,672.00	167,864.00	18.9%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	707,851.86	1,794,765.12	2,502,616.98	893,641.00	1,776,918.00	2,670,559.00	6.7%
Communications	5900	54,206.11	2,625.83	56,831.94	66,677.00	2,000.00	68,677.00	20.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,380,378.04	1,912,049.37	3,292,427.41	1,629,736.00	1,895,287.00	3,525,023.00	7.1%

			2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	93,336.62	0.00	93,336.62	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			93,336.62	0.00	93,336.62	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indire	ct Costs)								
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	410,256.00	410,256.00	0.00	472,466.00	472,466.00	15.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	onments 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

		2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest	7438	41,824.86	0.00	41,824.86	41,825.00	0.00	41,825.00	0.0%
Other Debt Service - Principal	7439	91,672.18	0.00	91,672.18	101,678.00	0.00	101,678.00	10.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	133,497.04	410,256.00	543,753.04	143,503.00	472,466.00	615,969.00	13.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(31,109.02)	31,109.02	0.00	(28,038.00)	28,038.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS	(31,109.02)	31,109.02	0.00	(28,038.00)	28,038.00	0.00	0.0%
TOTAL. EXPENDITURES		13,288,255.81	11,590,164.65	24,878,420.46	13,650,859.00	11,310,579.00	24,961,438.00	0.3%

			2017	7-18 Unaudited Actu	als		2018-19 Budget		
Description		bject odes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	89	912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	89	914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	89	919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	76	611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	76	612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	76	613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	76	616	90,812.30	0.00	90,812.30	121,926.00	0.00	121,926.00	34.3%
Other Authorized Interfund Transfers Out	76	619	50,000.00	68,194.18	118,194.18	50,000.00	0.00	50,000.00	-57.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,812.30	68,194.18	209,006.48	171,926.00	0.00	171,926.00	-17.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	88	931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings	88	953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	89	965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	89	971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	89	972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	89	979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2017	'-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,053,940.04)	4,053,940.04	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,053,940.04)	4,053,940.04	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	;								
(a - b + c - d + e)			(4,194,752.34)	3,985,745.86	(209,006.48)	(4,823,105.00)	4,651,179.00	(171,926.00)	-17.7%

			2017	-18 Unaudited Actua	als		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,931,586.94	0.00	15,931,586.94	16,312,544.00	0.00	16,312,544.00	2.4%
2) Federal Revenue		8100-8299	0.00	476,356.97	476,356.97	0.00	442,150.00	442,150.00	-7.2%
3) Other State Revenue		8300-8599	703,684.31	1,236,288.98	1,939,973.29	683,767.00	153,312.00	837,079.00	-56.9%
4) Other Local Revenue		8600-8799	654,846.97	5,838,819.44	6,493,666.41	427,313.00	6,063,938.00	6,491,251.00	0.0%
5) TOTAL, REVENUES			17,290,118.22	7,551,465.39	24,841,583.61	17,423,624.00	6,659,400.00	24,083,024.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	<u>-</u>	7,159,228.40	8,395,244.58	15,554,472.98	7,118,779.00	8,070,699.00	15,189,478.00	-2.3%
2) Instruction - Related Services	2000-2999	_	1,706,174.50	555,108.10	2,261,282.60	1,828,945.00	496,633.00	2,325,578.00	2.8%
3) Pupil Services	3000-3999	_	553,524.82	1,444,621.12	1,998,145.94	451,948.00	1,433,094.00	1,885,042.00	-5.7%
4) Ancillary Services	4000-4999	_	0.00	24,727.42	24,727.42	0.00	44,172.00	44,172.00	78.6%
5) Community Services	5000-5999	=	0.00	8,997.66	8,997.66	0.00	5,132.00	5,132.00	-43.0%
6) Enterprise	6000-6999	_	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	<u>-</u>	2,157,727.34	81,611.31	2,239,338.65	2,208,661.00	59,153.00	2,267,814.00	1.3%
8) Plant Services	8000-8999		1,578,103.71	669,598.46	2,247,702.17	1,899,023.00	729,230.00	2,628,253.00	16.9%
9) Other Outgo	9000-9999	Except 7600-7699	133,497.04	410,256.00	543,753.04	143,503.00	472,466.00	615,969.00	13.3%
10) TOTAL, EXPENDITURES			13,288,255.81	11,590,164.65	24,878,420.46	13,650,859.00	11,310,579.00	24,961,438.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -	B10)		4,001,862.41	(4,038,699.26)	(36,836.85)	3,772,765.00	(4,651,179.00)	(878,414.00)	2284.6%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	140,812.30	68,194.18	209,006.48	171,926.00	0.00	171,926.00	-17.7%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,053,940.04)	4,053,940.04	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES	N/LICES	0300-0333	(4,194,752.34)	3,985,745.86	(209,006.48)	(4,823,105.00)	4,651,179.00	(171,926.00)	

			2017	-18 Unaudited Actu	als		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,889.93)	(52,953.40)	(245,843.33)	(1,050,340.00)	0.00	(1,050,340.00)	327.2%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,228,373.35	153,926.87	5,382,300.22	5,035,483.42	100,973.47	5,136,456.89	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,228,373.35	153,926.87	5,382,300.22	5,035,483.42	100,973.47	5,136,456.89	-4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,228,373.35	153,926.87	5,382,300.22	5,035,483.42	100,973.47	5,136,456.89	-4.6%
2) Ending Balance, June 30 (E + F1e)			5,035,483.42	100,973.47	5,136,456.89	3,985,143.42	100,973.47	4,086,116.89	-20.4%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	100,973.47	100,973.47	0.00	100,973.47	100,973.47	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,756,120.00	0.00	1,756,120.00	1,759,336.00	0.00	1,759,336.00	0.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	752,623.00	0.00	752,623.00	754,001.00	0.00	754,001.00	0.2%
Unassigned/Unappropriated Amount		9790	2,523,740.42	0.00	2,523,740.42	1,468,806.42	0.00	1,468,806.42	-41.8%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

21 75002 0000000 Form 01

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
4201	ESEA: Title III, Immigrant Education Program	3.61	3.61
6300	Lottery: Instructional Materials	81,200.80	81,200.80
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	1,624.69	1,624.69
9010	Other Restricted Local	18,144.37	18,144.37
Total, Restric	cted Balance	100,973.47	100,973.47

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<u>Description</u>	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,907.90	70,000.00	1.6%
3) Other State Revenue		8300-8599	3,772.96	5,300.00	40.5%
4) Other Local Revenue		8600-8799	221,453.05	200,000.00	-9.7%
5) TOTAL, REVENUES			294,133.91	275,300.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,395.74	68,925.00	18.0%
3) Employee Benefits		3000-3999	21,187.86	35,281.00	66.5%
4) Books and Supplies		4000-4999	584.90	500.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	304,777.71	292,520.00	-4.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			384,946.21	397,226.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,812.30)	(121,926.00)	34.3%
D. OTHER FINANCING SOURCES/USES			(00,01=100)	(:=:,:=::,;	
1) Interfund Transfers					
a) Transfers In		8900-8929	90,812.30	121,926.00	34.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		9090 9070	0.00	0.00	0.007
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			90,812.30	121,926.00	34.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	27,459.81	27,459.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,459.81	27,459.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,459.81	27,459.81	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			27,459.81	27,459.81	0.0%
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	27,459.81	27,459.81	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash		0110	15 054 40		
a) in County Treasury		9110	15,254.48		
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	15,380.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,242.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			46,876.79		
1. DEFERRED OUTFLOWS OF RESOURCES			.,		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	19,416.98		
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		0000	19,416.98		
J. DEFERRED INFLOWS OF RESOURCES			13,410.30		
Deferred Inflows of Resources		9690	0.00		
		9090			
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,459.81		

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	68,907.90	70,000.00	1.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			68,907.90	70,000.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,772.96	5,300.00	40.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,772.96	5,300.00	40.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	220,957.89	200,000.00	-9.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	495.16	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			221,453.05	200,000.00	-9.7%
TOTAL, REVENUES			294,133.91	275,300.00	-6.4%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,966.44	48,774.00	28.5%
Other Classified Salaries		2900	20,429.30	20,151.00	-1.4%
TOTAL, CLASSIFIED SALARIES			58,395.74	68,925.00	18.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,218.07	12,453.00	72.5%
OASDI/Medicare/Alternative		3301-3302	4,435.39	5,279.00	19.0%
Health and Welfare Benefits		3401-3402	7,981.34	15,806.00	98.0%
Unemployment Insurance		3501-3502	29.27	39.00	33.2%
Workers' Compensation		3601-3602	1,208.24	1,704.00	41.0%
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	315.55	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			21,187.86	35,281.00	66.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	584.90	500.00	-14.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			584.90	500.00	-14.5%

Description	Resource Codes Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	1,323.71	1,250.00	-5.6%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	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	303,454.00	291,270.00	-4.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES	304,777.71	292,520.00	-4.0%
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS	0.00	0.00	0.0%
TOTAL, EXPENDITURES		384,946.21	397,226.00	3.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS	1100001100 00000	Object Ocaco	Onadation Actualo	Badgot	Billorollog
INTERFUND TRANSFERS IN					
From: General Fund		8916	90,812.30	121,926.00	34.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			90,812.30	121,926.00	34.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			90,812.30	121,926.00	34.3%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,907.90	70,000.00	1.6%
3) Other State Revenue		8300-8599	3,772.96	5,300.00	40.5%
4) Other Local Revenue		8600-8799	221,453.05	200,000.00	-9.7%
5) TOTAL, REVENUES			294,133.91	275,300.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		384,946.21	397,226.00	3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			384,946.21	397,226.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,812.30)	(121,926.00)	34.3%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	90,812.30	121,926.00	34.3%
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			90,812.30	121,926.00	34.3%

December 1	Formation On day	Object Octor	2017-18	2018-19	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,459.81	27,459.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,459.81	27,459.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,459.81	27,459.81	0.0%
2) Ending Balance, June 30 (E + F1e)			27,459.81	27,459.81	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	27,459.81	27,459.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	27,459.81	27,459.81
Total, Restr	cted Balance	27,459,81	27,459,81

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,757.10	2,000.00	-27.5%
5) TOTAL, REVENUES			2,757.10	2,000.00	-27.5%
B. EXPENDITURES					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
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	205,552.82	95,000.00	-53.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	3133	3.33	
Costs)		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			205,552.82	95,000.00	-53.8%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(202,795.72)	(93,000.00)	-54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,194.18	50,000.00	-57.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		2223 0000	118,194.18	50,000.00	-57.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,601.54)	(43,000.00)	-49.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,088.95	342,487.41	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,088.95	342,487.41	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,088.95	342,487.41	-19.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			342,487.41	299,487.41	-12.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
·					
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	342,487.41	299,487.41	-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 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	296,068.23		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	46,419.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			342,487.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			342,487.41		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales		0004	0.00	0.00	0.007
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,757.10	2,000.00	-27.5%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,757.10	2,000.00	-27.5%
TOTAL, REVENUES			2,757.10	2,000.00	-27.5%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	its	5600	173,552.82	95,000.00	-45.3%
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	32,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	TURES		205,552.82	95,000.00	-53.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			205,552.82	95,000.00	-53.8%

			2017 10	2010 10	Douglast
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	118,194.18	50,000.00	-57.7%
(a) TOTAL, INTERFUND TRANSFERS IN			118,194.18	50,000.00	-57.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			118,194.18	50,000.00	-57.7%

			2017 10	2040.40	
Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,757.10	2,000.00	-27.5%
5) TOTAL, REVENUES			2,757.10	2,000.00	-27.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		205,552.82	95,000.00	-53.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			205,552.82	95,000.00	-53.8%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(202,795.72)	(93,000.00)	-54.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	118,194.18	50,000.00	-57.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			118,194.18	50,000.00	-57.7%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,601.54)	(43,000.00)	-49.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,088.95	342,487.41	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,088.95	342,487.41	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,088.95	342,487.41	-19.8%
2) Ending Balance, June 30 (E + F1e)			342,487.41	299,487.41	-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	342,487.41	299,487.41	-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%

Ross Valley Elementary Marin County

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

21 75002 0000000 Form 14

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes Object Code	2017-18 S Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	30,401.48	442,700.00	1356.2%
5) TOTAL, REVENUES		30,401.48	442,700.00	1356.2%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	15,663.61	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999	289,558.29	847,000.00	192.5%
6) Capital Outlay	6000-6999	5,102,870.79	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,408,092.69	847,000.00	-84.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		(5,377,691.21)	(404,300.00)	-92.5%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,377,691.21)	(404,300.00)	-92.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	6,063,465.73	685,774.52	-88.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,063,465.73	685,774.52	-88.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,063,465.73	685,774.52	-88.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			685,774.52	281,474.52	-59.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	685,774.52	281,474.52	-59.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	870,542.99		
The sound in County Treasury 1) Fair Value Adjustment to Cash in County Treasury	,		·		
b) in Banks		9111 9120	0.00		
,					
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			870,542.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	184,768.47		
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			184,768.47		
J. DEFERRED INFLOWS OF RESOURCES			2 , 2 2 2		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		2300	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			685,774.52		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,401.48	700.00	-97.7%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	442,000.00	Nev
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,401.48	442,700.00	1356.2%
TOTAL, REVENUES			30,401.48	442,700.00	1356.29

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES	110000100 00000	02/001 00000	Onduniou Actualo	Budgot	Billoronoo
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%
		2900			
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS			0.00	0.00	0.0%
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	15,663.61	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			15,663.61	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	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	0.09

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	289,558.29	847,000.00	192.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		289,558.29	847,000.00	192.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	914,865.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,929,336.72	0.00	-100.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	258,669.07	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,102,870.79	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund					
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-		000.	5.50	5.66	0.070
Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates		8971	0.00	0.00	0.0%
of Participation					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from		7051	0.00	0.00	0.09/
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES	Tunotion codes	Object Oddes	Onadarica Actuals	Budget	Billerende
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	30,401.48	442,700.00	1356.2%
5) TOTAL, REVENUES			30,401.48	442,700.00	1356.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,408,092.69	847,000.00	-84.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,408,092.69	847,000.00	-84.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,377,691.21)	(404,300.00)	-92.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(5,377,691.21)	(404,300.00)	-92.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,063,465.73	685,774.52	-88.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,063,465.73	685,774.52	-88.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,063,465.73	685,774.52	-88.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			685,774.52	281,474.52	-59.0%
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	685,774.52	281,474.52	-59.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ross Valley Elementary Marin County

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

21 75002 0000000 Form 21

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		,			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98,137.04	10,300.00	-89.5%
5) TOTAL, REVENUES			98,137.04	10,300.00	-89.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	48,681.01	3,000.00	-93.8%
5) Services and Other Operating Expenditures		5000-5999	97,351.57	2,150.00	-97.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			146,032.58	5,150.00	-96.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,895.54)	5,150.00	-110.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,895.54)	5,150.00	-110.8%
F. FUND BALANCE, RESERVES			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3, 33 33	
Beginning Fund Balance a) As of July 1 - Unaudited		9791	130,223.11	82,327.57	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,223.11	82,327.57	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,223.11	82,327.57	-36.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			82,327.57	87,477.57	6.3%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	82,327.57	87,477.57	6.3%
e) Unassigned/Unappropriated		0700		0.55	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	116,204.17		
Fair Value Adjustment to Cash in County Treasur	v	9111	0.00		
	у				
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			116,204.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	33,876.72		
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			33,876.72		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			82,327.57		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	588.81	300.00	-49.0
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	97,548.23	10,000.00	-89.7
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			98,137.04	10,300.00	-89.5
TOTAL, REVENUES			98,137.04	10,300.00	-89.

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,581.62	0.00	-100.0%
Noncapitalized Equipment		4400	43,099.39	3,000.00	-93.0%
TOTAL, BOOKS AND SUPPLIES			48,681.01	3,000.00	-93.8%

			2017-18	2018-19	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	6,719.00	0.00	-100.0%
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	90,632.57	2,150.00	-97.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		97,351.57	2,150.00	-97.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			146,032.58	5,150.00	-96.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS				-50,000	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES				3.33	
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds			5.50	5.55	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES	Tunetion codes	Object Oddes	Onadarica Actuals	Budget	Billerende
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	98,137.04	10,300.00	-89.5%
5) TOTAL, REVENUES			98,137.04	10,300.00	-89.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
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		146,032.58	5,150.00	-96.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			146,032.58	5,150.00	-96.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(47,895.54)	5,150.00	-110.8%
D. OTHER FINANCING SOURCES/USES					
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		7000-7023	0.00	0.00	0.076
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,895.54)	5,150.00	-110.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,223.11	82,327.57	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,223.11	82,327.57	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,223.11	82,327.57	-36.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			82,327.57	87,477.57	6.3%
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	82,327.57	87,477.57	6.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ross Valley Elementary Marin County

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

21 75002 0000000 Form 25

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restric	cted Balance	0.00	0.00

Description	Resource Codes Object Co	2017-18 des Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-809	0.00	0.00	0.0%
2) Federal Revenue	8100-829	0.00	0.00	0.0%
3) Other State Revenue	8300-85	99 442,234.00	0.00	-100.0%
4) Other Local Revenue	8600-87	99 315.46	0.00	-100.0%
5) TOTAL, REVENUES		442,549.46	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-19	0.00	0.00	0.0%
2) Classified Salaries	2000-29	0.00	0.00	0.0%
3) Employee Benefits	3000-39	0.00	0.00	0.0%
4) Books and Supplies	4000-499	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-59	99 0.00	0.00	0.0%
6) Capital Outlay	6000-69	99 0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-74		0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		442,549.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-89	29 0.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.0%
b) Uses	7630-76	0.00	0.00	0.0%
3) Contributions	8980-89	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,549.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	442,549.46	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	442,549.46	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	442,549.46	New
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			442,549.46	442,549.46	0.0%
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	442,549.46	442,549.46	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		9769	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	442,549.58		
Fair Value Adjustment to Cash in County Treasur	v	9111	0.00		
b) in Banks	y	9111	0.00		
c) in Revolving Cash Account		9120	0.00		
· -					
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			442,549.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.12		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			442,549.46		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
School Facilities Apportionments		8545	442,234.00	0.00	-100.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			442,234.00	0.00	-100.0
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	315.46	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investment	ts	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			315.46	0.00	-100.0
TOTAL, REVENUES			442,549.46	0.00	-100.0

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

urce Codes Object Cod	es Unaudited Actuals	Budget	Percent Difference
5100	0.00	0.00	0.09
5200	0.00	0.00	0.09
5400-5450	0.00	0.00	0.09
5500	0.00	0.00	0.09
5600	0.00	0.00	0.0
5710	0.00	0.00	0.0
5750	0.00	0.00	0.0
5000		2.22	0.0
			0.0
			0.0
<u>ES</u>	0.00	0.00	0.0
			0.0
6170	0.00	0.00	0.0
6200	0.00	0.00	0.0
6300	0.00	0.00	0.0
6400	0.00	0.00	0.0
6500	0.00	0.00	0.0
	0.00	0.00	0.0
7211	0.00	0.00	0.0
			0.0
			0.0
7299	0.00	0.00	0.0
7100		2.00	
			0.0
			0.0
)	0.00	0.00	0.0
	5200 5400-5450 5500 5600 5710 5750 5800 5900 ES 6100 6170 6200 6300 6400	5200 0.00 5400-5450 0.00 5500 0.00 5600 0.00 5710 0.00 5750 0.00 5800 0.00 5900 0.00 6170 0.00 6200 0.00 6300 0.00 6400 0.00 6500 0.00 7211 0.00 7212 0.00 7213 0.00 7438 0.00 7439 0.00	5200 0.00 0.00 5400-5450 0.00 0.00 5500 0.00 0.00 5600 0.00 0.00 5710 0.00 0.00 5750 0.00 0.00 5800 0.00 0.00 5900 0.00 0.00 6170 0.00 0.00 6200 0.00 0.00 6300 0.00 0.00 6400 0.00 0.00 6500 0.00 0.00 7211 0.00 0.00 7213 0.00 0.00 7299 0.00 0.00 7438 0.00 0.00 7439 0.00 0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

			0047.40	0040.40	P
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING COMPOSED HOSE					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	442,234.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	315.46	0.00	-100.0%
5) TOTAL, REVENUES			442,549.46	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			442,549.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,549.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	442,549.46	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	442,549.46	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	442,549.46	New
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			442,549.46	442,549.46	0.0%
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	442,549.46	442,549.46	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
7710	State School Facilities Projects	442,549.46	442,549.46
Total, Restric	eted Balance	442,549.46	442,549.46

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	304,296.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,184.78	500.00	-77.1%
5) TOTAL, REVENUES			306,480.78	500.00	-99.8%
B. EXPENDITURES					
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	60,251.45	18,750.00	-68.9%
6) Capital Outlay		6000-6999	35,000.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			95,251.45	18,750.00	-80.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			211,229.33	(18,250.00)	-108.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			211,229.33	(18,250.00)	-108.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	247,399.57	458,628.90	85.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,399.57	458,628.90	85.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,399.57	458,628.90	85.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			458,628.90	440,378.90	-4.0%
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	351,410.07	351,410.07	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	107,218.83	88,968.83	-17.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash		0440	400 570 44		
a) in County Treasury		9110	462,572.44		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			462,572.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,943.54		
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			3,943.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			458,628.90		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	304,296.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			304,296.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,184.78	500.00	-77.1%
Net Increase (Decrease) in the Fair Value of Investm	ents	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,184.78	500.00	-77.1%
TOTAL, REVENUES			306,480.78	500.00	-99.8%

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

Description I	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				===3	
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 Improvement	S	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		5000	CO 051 45	10.750.00	CO 00/
Operating Expenditures Communications		5800	60,251.45	18,750.00	-68.9%
	TUDEO.	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	IURES		60,251.45	18,750.00	-68.9%
CAPITAL OUTLAY		0400	2.22	2.22	
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	35,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	(nete)	, 100	0.00	0.00	0.0%
TOTAL, OTHER GOTGO (excluding translers of matteet C	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00	0.00	0.0%
TOTAL, EXPENDITURES			95,251.45	18,750.00	-80.3%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES				- Judgo.	2
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates		0074	0.00	0.00	0.00
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

<u>Description</u>	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	304,296.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,184.78	500.00	-77.1%
5) TOTAL, REVENUES			306,480.78	500.00	-99.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		95,251.45	18,750.00	-80.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			95,251.45	18,750.00	-80.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			211,229.33	(18,250.00)	-108.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses			_	_	_
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			211,229.33	(18,250.00)	-108.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,399.57	458,628.90	85.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,399.57	458,628.90	85.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,399.57	458,628.90	85.4%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Nonspendable 			458,628.90	440,378.90	-4.0%
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	351,410.07	351,410.07	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	107,218.83	88,968.83	-17.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ross Valley Elementary Marin County

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

21 75002 0000000 Form 40

		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
			_
6230	California Clean Energy Jobs Act	351,410.07	351,410.07
Total, Rest	ricted Balance	351,410.07	351,410.07

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,871.48	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,339,422.89	0.00	-100.0%
5) TOTAL, REVENUES			3,361,294.37	0.00	-100.0%
B. EXPENDITURES					
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,799,456.26	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,799,456.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(400 404 00)	0.00	400.007
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(438,161.89)	0.00	-100.0%
1) Interfund Transfers		0000 0000	0.00	2.00	0.007
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses Sources		8930-8979	5,299.60	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,299.60	0.00	-100.0%

<u>Description</u>	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(432,862.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,732,829.80	11,895,238.92	335.3%
b) Audit Adjustments		9793	5,513.21	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,738,343.01	11,895,238.92	334.4%
d) Other Restatements		9795	9,589,758.20	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,328,101.21	11,895,238.92	-3.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			11,895,238.92	11,895,238.92	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	2,768,764.11	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	11,895,238.92	9,126,474.81	-23.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	2,774,277.32		
The County Treasury 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	9,120,961.60		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,895,238.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,895,238.92		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	21,871.48	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,871.48	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,362,765.92	0.00	-100.0%
Unsecured Roll		8612	16,372.61	0.00	-100.0%
Prior Years' Taxes		8613	1,939.34	0.00	-100.0%
Supplemental Taxes		8614	75,334.88	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	223,884.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmen	its	8662	(340,873.99)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,339,422.89	0.00	-100.0%
TOTAL, REVENUES			3,361,294.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,845,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,954,456.26	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		3,799,456.26	0.00	-100.0%
TOTAL, EXPENDITURES			3,799,456.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS	nesource codes	Object Codes	Ollaudited Actuals	Budget	Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
All Other Financing Sources		8979	5,299.60	0.00	-100.0
(c) TOTAL, SOURCES			5,299.60	0.00	-100.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,299.60	0.00	-100.0

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	992,328.00		992,328.00			992,328.00
Work in Progress	1,186,989.25	(18,314.00)	1,168,675.25	5,503,344.14		6,672,019.39
Total capital assets not being depreciated	2,179,317.25	(18,314.00)	2,161,003.25	5,503,344.14	0.00	7,664,347.39
Capital assets being depreciated:	, -,-	(-,,	, - ,	-,,-		, ,-
Land Improvements	2.789.879.00	(193,108,00)	2.596.771.00			2.596.771.00
Buildings	64,229,778.24	3,529,025.00	67,758,803.24			67,758,803.24
Equipment	1,552,857.00	17,750.00	1,570,607.00	93,336.62		1,663,943.62
Total capital assets being depreciated	68,572,514.24	3,353,667.00	71,926,181.24	93,336.62	0.00	72,019,517.86
Accumulated Depreciation for:		-,,	, , -	,		, , -
Land Improvements	(2,577,593.85)	353,823.00	(2,223,770.85)	(26,939.01)		(2,250,709.86)
Buildings	(22,256,817.00)	(1,833,704.00)	(24,090,521.00)	(1,816,859.55)		(25,907,380.55)
Equipment	(748,579.27)	(95,045.00)	(843,624.27)	(117,124.75)		(960,749.02)
Total accumulated depreciation	(25,582,990.12)	(1,574,926.00)	(27,157,916.12)	(1,960,923.31)	0.00	(29,118,839.43)
Total capital assets being depreciated, net	42,989,524.12	1,778,741.00	44,768,265.12	(1,867,586.69)	0.00	42,900,678.43
Governmental activity capital assets, net	45,168,841.37	1,760,427.00	46,929,268.37	3,635,757.45	0.00	50,565,025.82
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	51,632,707.00	12,017,292.00	63,649,999.00			63,649,999.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	400,499.31	4,172.69	404,672.00		106,525.00	298,147.00	110,608.0
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	16,660,602.00	7,007,309.00	23,667,911.00			23,667,911.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	367,605.00	(30,694.00)	336,911.00			336,911.00	
Compensated Absences Payable	56,234.00	46,727.00	102,961.00			102,961.00	
Governmental activities long-term liabilities	69,117,647.31	19,044,806.69	88,162,454.00	0.00	106,525.00	88,055,929.00	110,608.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals 2017-18 Unaudited Actuals **GENERAL FUND**

Current Expense Formula/Minimum Classroom Compensation

			•				•				
PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,195,865.59	301	0.00	303	11,195,865.59	305	214,584.84		307	10,981,280.75	309
2000 - Classified Salaries	3,545,700.90	311	3,209.60	313	3,542,491.30	315	0.00		317	3,542,491.30	319
3000 - Employee Benefits	5,574,975.72	321	88,408.89	323	5,486,566.83	325	64,022.36		327	5,422,544.47	329
4000 - Books, Supplies Equip Replace. (6500)	632,361.18	331	134.31	333	632,226.87	335	139,102.56		337	493,124.31	339
5000 - Services & 7300 - Indirect Costs	3,292,427.41	341	24,680.59	343	3,267,746.82	345	1,202,829.81		347	2,064,917.01	349
			T	DTAL	24,124,897.41	365		Т	OTAL	22,504,357.84	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

				EDP		
PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.		
1.	Teacher Salaries as Per EC 41011.	1100	8,949,913.38	375		
2.	Salaries of Instructional Aides Per EC 41011.	2100	986,154.50	380		
3.	STRS.	3101 & 3102	2,126,171.10	382		
4.	PERS.	3201 & 3202	139,446.87	383		
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	207,106.22	384		
6.	Health & Welfare Benefits (EC 41372)					
	(Include Health, Dental, Vision, Pharmaceutical, and					
	Annuity Plans).	3401 & 3402	1,054,616.79	385		
7.	Unemployment Insurance.	3501 & 3502	5,062.68	390		
8.	Workers' Compensation Insurance.	3601 & 3602	208,074.26	392		
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00			
10.	Other Benefits (EC 22310).	3901 & 3902	25,438.32	393		
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		. 13,701,984.12	395		
12.	Less: Teacher and Instructional Aide Salaries and					
	Benefits deducted in Column 2.		0.00			
13a	Less: Teacher and Instructional Aide Salaries and					
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396		
b	Less: Teacher and Instructional Aide Salaries and					
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396		
	TOTAL SALARIES AND BENEFITS		13,701,984.12	397		
15.	Percent of Current Cost of Education Expended for Classroom					
	Compensation (EDP 397 divided by EDP 369) Line 15 must					
	equal or exceed 60% for elementary, 55% for unified and 50%					
	for high school districts to avoid penalty under provisions of EC 41372					
16.	District is exempt from EC 41372 because it meets the provisions					
	of EC 41374. (If exempt, enter 'X')					

PART III: DEFICIENCY AMOUNT
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.
1. Minimum percentage required (60% elementary, 55% unified, 50% high) 60.00%
0 000/

2.	Percentage spent by this district (Part II, Line 15)	60.89%	
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	22,504,357.84	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

21 75002 0000000 Form CEA

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		2017-18 Calculations				
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Calculations Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	Duta	2016-17 Actual	Totals	Data	2017-18 Actual	Totals
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	18,654,644.53 2,141.68		18,654,644.53 2,141.68			18,135,997.66 2,008.08
ADJUSTMENTS TO PRIOR YEAR LIMIT	Δα	ljustments to 2016-	17	Δι	djustments to 2017-	18
3. District Lapses, Reorganizations and Other Transfers 4. Temporary Voter Approved Increases 5. Less: Lapses of Voter Approved Increases 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT		,			<u> </u>	
(Lines A3 plus A4 minus A5)			0.00			0.00
 ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) 						
B. CURRENT YEAR GANN ADA		2017-18 P2 Report		:	2018-19 P2 Estimate	1
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	2,008.08		2,008.08	1,952.02		1,952.02
Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,008.08			1,952.02
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2017-18 Actual			2018-19 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021)	57,630.08		57,630.08	50,500.00		50,500.00
Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	11,424,173.91		11,424,173.91	11,322,502.00		11,322,502.00
Unsecured Roll Taxes (Object 8042)	224,075.03		224,075.03	215,443.00		215,443.00
6. Prior Years' Taxes (Object 8043)	22,108.65		22,108.65	55,717.00		55,717.00
7. Supplemental Taxes (Object 8044)	588,347.14		588,347.14	556,730.00		556,730.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,355,353.87)		(3,355,353.87)	(3,101,786.00)		(3,101,786.00
9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	3,922,471.16		3,922,471.16	4,110,228.00		4,110,228.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools 	0.00		0.00	0.00		0.00
in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	12,883,452.10	0.00	12,883,452.10	13,209,334.00	0.00	13,209,334.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES	0.00		0.00	0.00		0.00
(Lines C16 plus C17)	12,883,452.10	0.00	12,883,452.10	13,209,334.00	0.00	13,209,334.00

Wain County	SCHOOL DISTRICT A	2017-18 Calculations			2018-19 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			418,355.71			464,974.00
OTHER EXCLUSIONS						
Americans with Disabilities Act Unreimbursed Court Mandated Desegregation Costs						
Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22)			418,355.71			464,974.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	7,493,331.00		7,493,331.00	7,213,438.00		7,213,438.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	7,493,331.00	0.00	7,493,331.00	7,213,438.00	0.00	7,213,438.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	24,841,583.61		24,841,583.61	24,083,024.00		24,083,024.00
28. Total Interest and Return on Investments						
(Funds 01, 09, and 62; objects 8660 and 8662)	51,019.06		51,019.06	26,000.00		26,000.00
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2017-18 Actual			2018-19 Budget	
Revised Prior Year Program Limit (Lines A1 plus A6)			18,654,644.53			18,135,997.66
Inflation Adjustment Program Population Adjustment (Lines B3 divided			1.0369			1.0367
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			0.9376			0.9721
(Lines D1 times D2 times D3)			18,135,997.66			18,277,024.45
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			12,883,452.10			13,209,334.00
Preliminary State Aid Calculation a. Minimum State Aid in Local Limit (Greater of						
\$120 times Line B3 or \$2,400; but not greater						
than Line C26 or less than zero)			240,969.60			234,242.40
 Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; 						
but not less than zero)			5,670,901.27			5,532,664.45
c. Preliminary State Aid in Local Limit						
(Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes			5,670,901.27			5,532,664.45
a. Interest Counting in Local Limit (Line C28 divided by						
[Lines C27 minus C28] times [Lines D5 plus D6c])			38,184.92			20,255.70
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,921,637.02			13,229,589.70
State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater						
than Line C26 or less than zero)			5,632,716.35			5,512,408.75
Total Appropriations Subject to the Limit			10 001 007 00			
a. Local Revenues (Line D7b) b. State Subventions (Line D8)			12,921,637.02 5,632,716.35			
c. Less: Excluded Appropriations (Line C23)			418,355.71			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			18,135,997.66			

·						
	2017-18		2018-19 Calculations			
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
	Data	Aujustinents	101010	Dutta	Aujuotinento	Totalo
10. Adjustments to the Limit Per						
Government Code Section 7902.1						
(Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to:						
Michael Cohen, Director						
State Department of Finance						
Attention: School Gann Limits						
State Capitol, Room 1145 Sacramento, CA 95814						
Sacramento, CA 93014						
Summary		2017-18 Actual			2018-19 Budget	
11. Adjusted Appropriations Limit			10 105 007 00			10.077.004.45
(Lines D4 plus D10) 12. Appropriations Subject to the Limit			18,135,997.66			18,277,024.45
(Line D9d)			18,135,997.66			
C Disease are side below as a suplemble of the control of the cont						
Please provide below an explanation for each entry in the adjustments	s column.					
Midge Hoffman, Chief Business Official		(415) 451-4075				

Gann Contact Person

Contact Phone Number

В.

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.

1		
	laries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 7200-7700, goals 0000 and 9000)	1,213,508.50
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.	
Sa	laries 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)	19.014.938.01

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)

6.38%

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.

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.

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.

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Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	irect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	970,655.65
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	970,000.00
	۷.	(Function 7700, objects 1000-5999, minus Line B10)	440,046.96
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	440,040.30
		goals 0000 and 9000, objects 5000-5999)	31,920.88
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	31,920.00
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	137,448.52
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	0.00
	7.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs	0.00
	٧.	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,580,072.01
	9.	Carry-Forward Adjustment (Part IV, Line F)	533,845.05
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,113,917.06
В.	Bas	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,554,472.98
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,261,282.60
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,998,145.94
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	24,727.42
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,997.66
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	766,907.62
	0.	objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	29,807.54
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,016,917.03
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	0.00
	12	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
	13.	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)	384,946.21
	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)	23,046,205.00
C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(Fo	r information only - not for use when claiming/recovering indirect costs)	
	(Lin	e A8 divided by Line B18)	6.86%
D.	Pre	liminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	
	-	e A10 divided by Line B18)	9.17%

Part IV - Carry-forward Adjustment

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

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

A.	Indirect	costs incurred in the current year (Part III, Line A8)	1,580,072.01
В.	Carry-fo	rward adjustment from prior year(s)	
	1. Carr	y-forward adjustment from the second prior year	(239,609.79)
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-fo	rward adjustment for under- or over-recovery in the current year	
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (3.5%) times Part III, Line B18); zero if negative	533,845.05
	(app	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of proved indirect cost rate (3.5%) times Part III, Line B18) or (the highest rate used to ver costs from any program (3.5%) times Part III, Line B18); zero if positive	0.00
D.	Prelimin	ary carry-forward adjustment (Line C1 or C2)	533,845.05
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA meteroral adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be an egative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more
	Option 1	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA requ	uest for Option 1, Option 2, or Option 3	
			1
F.		rward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	533,845.05

Ross Valley Elementary Marin County

Unaudited Actuals 2017-18 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

21 75002 0000000 Form ICR

Approved indirect cost rate: 3.50% Highest rate used in any program: 3.50%

Eligible Expenditures (Objects 1000-5999 **Indirect Costs Charged** Rate except Object 5100) (Objects 7310 and 7350) **Fund** Used Resource 01 3010 39,254.74 3.50% 1,373.92 4035 01 45,990.64 1,609.67 3.50% 01 6264 122,260.83 4,279.13 3.50% 01 8150 669,572.13 23,435.00 3.50% 01 9010 4,796,253.19 411.30 0.01%

Revenues, Expenditures and Ending Balances - All Funds

		Lottery: Unrestricted	Transferred to Other Resources for	Lottery: Instructional Materials	
Description	Object Codes	(Resource 1100)	Expenditure	(Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISC.					
Adjusted Beginning Fund Balance	9791-9795	555,243.11		18,811.77	574,054.88
State Lottery Revenue	8560	323,733.31		126,088.48	449,821.79
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		878,976.42	0.00	144,900.25	1,023,876.67
B. EXPENDITURES AND OTHER FINANC					
Certificated Salaries	1000-1999	178,918.18			178,918.18
Classified Salaries	2000-2999	0.00			0.00
Employee Benefits	3000-3999	53,561.48			53,561.48
4. Books and Supplies	4000-4999	75,403.11		63,699.45	139,102.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	722,7261,7262 7213,7223, 7283,7299	0.00			0.00
Transfers of Indirect Costs	7300-7399	3.00			3.30
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financin		3.00			3.30
(Sum Lines B1 through B11)	U	307,882.77	0.00	63,699.45	371,582.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	571,093.65	0.00	81,200.80	652,294.45

D. COMMENTS:

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 75002 0000000 Form ESMOE

				ds 01, 09, and	d 62	2017-18
S	ectio	n I - Expenditures	Goals	Functions	Objects	Expenditures
Α	Tot	al state, federal, and local expenditures (all resources)	All	All	1000-7999	25,087,426.94
В		ss all federal expenditures not allowed for MOE sources 3000-5999, except 3385)	All	All	1000-7999	521,748.11
С		s state and local expenditures not allowed for MOE: resources, except federal as identified in Line B)				
	1.	Community Services	All	5000-5999	1000-7999	8,997.66
	2.	Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	93,336.62
	3.	Debt Service	All	9100	5400-5450, 5800, 7430- 7439	133,497.04
	4.	Other Transfers Out	All	9200	7200-7299	0.00
	5.	Interfund Transfers Out	All	9300	7600-7629	209,006.48
				9100	7699	
	6.	All Other Financing Uses	All	9200	7651	0.00
	7.	Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	19,340.03
	8.	Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	71007100	3000 3333	1000 7303	10,010.00
			All	All	8710	0.00
	9.	Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must s in lines B, C D2.		
	10.	Total state and local expenditures not allowed for MOE calculation				
		(Sum lines C1 through C9)				464,177.83
L	DI				1000-7143,	
٦٦	1.	s additional MOE expenditures: Expenditures to cover deficits for food services			7300-7439	
	•	(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	90,812.30
	2.	Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
_	⊤	al augustatituusa aukisat ta MOC				
l=		al expenditures subject to MOE ne A minus lines B and C10, plus lines D1 and D2)				24,192,313.30
	<u> (∟II</u>	ic A minus intes D and OTO, plus lines DT and DZ)				۵۰,۱۵۲,۵۱۵.۵0

Ross Valley Elementary Marin County

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 75002 0000000 Form ESMOE

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
B. Expenditures per ADA (Line I.E divided by Line II.A)		2,013.01 12,017.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CD MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
Adjustment to base expenditure and expenditure per ADA amoun LEAs failing prior year MOE calculation (From Section IV)	24,042,075.06 ts for 0.00	11,230.15
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	24,042,075.06	11,230.15
B. Required effort (Line A.2 times 90%)	21,637,867.55	10,107.14
C. Current year expenditures (Line I.E and Line II.B)	24,192,313.30	12,017.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requiremen is met; if both amounts are positive, the MOE requirement is not met. either column in Line A.2 or Line C equals zero, the MOE calculation i incomplete.)	If	E Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

Ross Valley Elementary Marin County

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 75002 0000000 Form ESMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0

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Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2017-18 Expenditures by LEA (LE-CY)

_			2017	·18 Expenditures by	LEA (LE-GT)		ı			
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									204
TOTAL EXPE	 NDITURES (Funds 01, 09, & 62; resources 0000-9999)	T			T		Π			
	Certificated Salaries	97,827.49	0.00	0.00	0.00	39,975.02	191,906.96	918,238.87		1,247,948.34
2000-2999	Classified Salaries	30,813.11	0.00	0.00	0.00	34,016.18	457,115.59	285,982.15		807,927.03
3000-3999	Employee Benefits	45,698.02	0.00	0.00	0.00	24,366.92	258,877.66	480,812.72		809,755.32
4000-4999	Books and Supplies	280.49	0.00	0.00	0.00	0.00	7,116.58	34,766.88		42,163.95
5000-5999	Services and Other Operating Expenditures	233,109.08	0.00	0.00	0.00	0.00	1,315,737.07	28,740.01		1,577,586.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	407,728.19	0.00	0.00	0.00	98,358.12	2,230,753.86	1,748,540.63	0.00	4,485,380.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	148,562.08								148,562.08
	Total Indirect Costs and PCR Allocations	148,562.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,562.08
	TOTAL COSTS	556,290.27	0.00	0.00	0.00	98,358.12	2,230,753.86	1,748,540.63	0.00	4,633,942.88
FEDERAL EX	(PENDITURES (Funds 01, 09, and 62; resources 3000-599	9, except 3385)								
	Certificated Salaries	0.00	0.00	0.00		39,975.02	74,515.94	147,908.03		262,398.99
	Classified Salaries	0.00	0.00	0.00		34,016.18	0.00	0.00		34,016.18
	Employee Benefits	0.00	0.00	0.00		20,642.02	22,234.40	43,967.26		86,843.68
	Books and Supplies	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5000-5999 6000-6999	Services and Other Operating Expenditures Capital Outlay	0.00	0.00	0.00		0.00	33,409.95 0.00	0.00		33,409.95 0.00
7130	State Special Schools	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7 100 7 100	Total Direct Costs	0.00	0.00	0.00		94,633.22	130,160.29	191,875.29	0.00	416,668.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7000	Total Indirect Costs	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00		94,633.22	130,160.29	191,875.29	0.00	416,668.80
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
										35,109.80
	TOTAL COSTS									381,559.00

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2017-18 Expenditures by LEA (LE-CY)

			2017-	18 Expenditures by	LEA (LE-GT)					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
_	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0			(0.00.000)	(0.0007.10)	(0.00.0100)	(0.00.0700)	(0.00.0110)	714/4011101110	
	Certificated Salaries	97.827.49	0.00	0.00	0.00	0.00	117,391.02	770,330.84		985.549.35
2000-2999	Classified Salaries	30,813.11	0.00	0.00		0.00	457,115.59	285,982.15		773,910.85
3000-3999	Employee Benefits	45,698.02	0.00	0.00	0.00	3,724.90	236,643.26	436,845.46		722,911.64
	Books and Supplies	280.49	0.00	0.00		0.00	7,116.58	34,766.88		42,163.95
5000-5999	Services and Other Operating Expenditures	233,109.08	0.00	0.00	0.00	0.00	1,282,327.12	28,740.01		1,544,176.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	407,728.19	0.00	0.00	0.00	3,724.90	2,100,593.57	1,556,665.34	0.00	4,068,712.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	148,562.08	0.00	0.00	0.00	0.00	0.00	0.00		148,562.08
10114	Total Indirect Costs and PCR Allocations	148,562.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,562.08
	TOTAL BEFORE OBJECT 8980	556,290.27	0.00	0.00		3,724.90	2,100,593.57	1,556,665.34	0.00	4,217,274.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	,					,,	,,		, ,
	TOTAL COSTS								-	35,109.80 4,252,383.88
LOCAL EXP	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8	2000-0000)								4,252,363.66
	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Classified Salaries	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Employee Benefits	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Books and Supplies	0.00	0.00	0.00		0.00	0.00	1,149.34		1,149.34
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Capital Outlay	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00		0.00	0.00	1,149.34	0.00	1,149.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7330	Total Indirect Costs	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00		0.00	0.00	1,149.34	0.00	1,149.34
8980	Contributions from Unrestricted Revenues to Federal	0.00	0.00	0.00	0.00	0.00	0.00	1,143.04	0.00	1,143.04
8980	Resources (from Federal Expenditures section) Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									35,109.80
										3,250,357.84
	TOTAL COSTS									3,286,616.98

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

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2016-17 Expenditures by LEA (LE-PY)

21 75002 0000000 Report SEMA

2016-	-17 Expenditures	A. State and Local	B. Local Only
	Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,818,514,55	2,907,075.36
2.	Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0,010,011.00	2,007,070.00
3.	Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	3,818,514.55	2,907,075.36
C. Un	duplicated Pupil Count		
	Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	220.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	220.00	

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

21 75002 0000000 Report SEMA

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA:	(??)				
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SECTION 2

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			•
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	
Note: If your LEA exercises the authority under 34 CFR	300.205(a) to reduce the	e MOE requirement, the LEA	must list
the activities (which are authorized under the ESEA) pair			

SELPA: _(??)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. 			
a. Total special education expenditures	4,633,942.88		
b. Less: Expenditures paid from federal sources	381,559.00		
 c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation 	4,252,383.88	4,229,781.14 0.00 4,229,781.14	
Less: Exempt reduction(s) for SECTION1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	4,252,383.88	0.00 0.00 4,229,781.14	22,602.74

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

		Actual FY 2017-18	Comparison Year 2015-16	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	4,633,942.88		
	b. Less: Expenditures paid from federal sources	381,559.00		
	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	4,252,383.88	4,229,781.14 0.00	
	calculation		4,229,781.14	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	4,252,383.88	4,229,781.14	22,602.74
	d. Special education unduplicated pupil count	204	213	
	e. Per capita state and local expenditures (A2c/A2d)	20,845.02	19,858.13	986.89

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	D!#*
-	FY 2017-18	2015-16	Difference
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
Expenditures paid from local sources	3.286.616.98	3.072.384.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	., .,	0.00	
calculation		3,072,384.00	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,286,616.98	3,072,384.00	214,232.98

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

		Actual	Comparison Year	
		FY 2017-18	2015-16	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	3,286,616.98	3,072,384.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		3,072,384.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,286,616.98	3,072,384.00	214,232.98
	b. Special education unduplicated pupil count	204	213	
	c. Per capita local expenditures (B2a/B2b)	16,110.87	14,424.34	1,686.53

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

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Contact Name	Telephone Number
Chief Business Official	_mhoffman@rossvalleyschools.org
Title	E-mail Address

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2018-19 Budget by LEA (LB-B)

				2018-19 Budget	by LEA (LB-B)					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									204
TOTAL BUD	GET (Funds 01, 09, & 62; resources 0000-9999)									
	Certificated Salaries	96,527.00	0.00	0.00	0.00	80,529.00	224,401.00	990,024.00		1,391,481.00
2000-2999	Classified Salaries	32,970.00	0.00	0.00	0.00	36,256.00	527,123.00	345,637.00		941,986.00
3000-3999	Employee Benefits	40,974.00	0.00	0.00	0.00	50,122.00	264,731.00	496,359.00		852,186.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	34,207.00		34,207.00
5000-5999	Services and Other Operating Expenditures	222,756.00	0.00	0.00	0.00	0.00	1,352,215.00	50,368.00		1,625,339.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	393,227.00	0.00	0.00	0.00	166,907.00	2,368,470.00	1,916,595.00	0.00	4,845,199.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	393,227.00	0.00	0.00	0.00	166,907.00	2,368,470.00	1,916,595.00	0.00	4,845,199.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 000		•							
	Certificated Salaries	96,527.00	0.00	0.00	0.00	80,529.00	140,577.00	836,460.00		1,154,093.00
	Classified Salaries	32,970.00	0.00	0.00	0.00	0.00	527,123.00	345,637.00		905,730.00
	Employee Benefits	40,974.00	0.00	0.00	0.00	26,504.00	237,560.00	446,908.00		751,946.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	34,207.00		34,207.00
5000-5999	Services and Other Operating Expenditures	222,756.00	0.00	0.00	0.00	0.00	1,328,522.00	39,350.00		1,590,628.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	393,227.00	0.00	0.00	0.00	107,033.00	2,233,782.00	1,702,562.00	0.00	4,436,604.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	393,227.00	0.00	0.00	0.00	107,033.00	2,233,782.00	1,702,562.00	0.00	4,436,604.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
										72,101.00
	TOTAL COSTS									4,508,705.00

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2018-19 Budget by LEA (LB-B)

				2018-19 Budget	. by LLA (LD-D)					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUD	GET (Funds 01, 09, & 62; resources 0000-1999 & 800	0-9999)	,	,	,	•	,	,	•	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,800.00	0.00	0.00	0.00	0.00	0.00	4,500.00		7,300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,800.00	0.00	0.00	0.00	0.00	0.00	4,500.00	0.00	7,300.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,800.00	0.00	0.00	0.00	0.00	0.00	4,500.00	0.00	7,300.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									72,101.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									72,101.00
										3,815,792.00
	TOTAL COSTS									3,895,193.00

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

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2017-18 Expenditures by LEA (LE-B)

				2017-18 Expenditur	oo by LEAT (LE B)					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									204
TOTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-999	9)								1
1000-1999	Certificated Salaries	97,827.49	0.00	0.00	0.00	39,975.02	191,906.96	918,238.87		1,247,948.34
2000-2999	Classified Salaries	30,813.11	0.00	0.00	0.00	34,016.18	457,115.59	285,982.15		807,927.03
3000-3999	Employee Benefits	45,698.02	0.00	0.00	0.00	24,366.92	258,877.66	480,812.72		809,755.32
4000-4999	Books and Supplies	280.49	0.00	0.00	0.00	0.00	7,116.58	34,766.88		42,163.95
5000-5999	Services and Other Operating Expenditures	233,109.08	0.00	0.00	0.00	0.00	1,315,737.07	28,740.01		1,577,586.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	407,728.19	0.00	0.00	0.00	98,358.12	2,230,753.86	1,748,540.63	0.00	4,485,380.80
										1
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	148,562.08								148,562.08
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	407,728.19	0.00	0.00	0.00	98,358.12	2,230,753.86	1,748,540.63	0.00	4,485,380.80
	PENDITURES (Funds 01, 09, and 62; resources 300	0-5999, except 3385)							1
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	39,975.02	74,515.94	147,908.03		262,398.99
	Classified Salaries	0.00	0.00	0.00	0.00	34,016.18	0.00	0.00		34,016.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	20,642.02	22,234.40	43,967.26		86,843.68
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	33,409.95	0.00		33,409.95
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	94,633.22	130,160.29	191,875.29	0.00	416,668.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	94,633.22	130,160.29	191,875.29	0.00	416,668.80
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1
										35,109.80
	TOTAL COSTS									381,559.00

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2017-18 Expenditures by LEA (LE-B)

Object Code		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	LOCAL EXPENDITURES (Funds 01, 09, & 62; resourc	· · · · ·								
	Certificated Salaries	97,827.49	0.00	0.00	0.00	0.00	117,391.02	770,330.84		985,549.35
	Classified Salaries	30,813.11	0.00	0.00	0.00	0.00	457,115.59	285,982.15		773,910.85
	Employee Benefits	45,698.02	0.00	0.00	0.00	3,724.90	236,643.26	436,845.46		722,911.64
	Books and Supplies	280.49	0.00	0.00	0.00	0.00	7,116.58	34,766.88		42,163.95
	Services and Other Operating Expenditures	233,109.08	0.00	0.00	0.00	0.00	1,282,327.12	28,740.01	-	1,544,176.21
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00			0.00	0.00	0.00	0.00	
	Total Direct Costs	407,728.19	0.00	0.00	0.00	3,724.90	2,100,593.57	1,556,665.34	0.00	4,068,712.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	148,562.08								148,562.08
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	407,728.19	0.00	0.00	0.00	3,724.90	2,100,593.57	1,556,665.34	0.00	4,068,712.00
LOCAL EXPE	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS ENDITURES (Funds 01, 09, & 62; resources 0000-1999)	2 & 9000 0000)			I				-	35,109.80 4,103,821.80
	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,149.34		1,149.34
	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,149.34	0.00	1,149.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,149.34	0.00	1,149.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									35,109.80
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									,
										3,250,357.84
	TOTAL COSTS									3,286,616.98

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

Ross Valley Elementary Marin County

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

21 75002 0000000 Report SEMB

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA:	(??)
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SECTION 2

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

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

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310		_		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		_		
Increase in funding (if difference is positive)	0.00	-		
Maximum available for MOE reduction (50% of increase in funding)	0.00	_(a)		
Current year funding (IDEA Section 619 - Resource 3315)		_		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	_(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		_(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	_(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		_(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	_ (f)		
Note: If your LEA exercises the authority under 34 CFR 3 (which are authorized under the ESEA) paid with the free	300.205(a) to reduce the ed up funds:	ie MOE	requirement, the LEA	must list the activities

SELPA: (??)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. 			
a. Total special education expenditures	4,845,199.00		
b. Less: Expenditures paid from federal sources	336,494.00		
 c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation 	4,508,705.00	4,353,566.77 0.00 4,353,566.77	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	4,508,705.00	0.00 0.00 4,353,566.77	155,138.23
rect experientares paid from state and local sources	4,000,700.00	4,000,000.11	100,100.20

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

		Budgeted Amounts	Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.	FY 2018-19	2017-18	Difference
	a. Total special education expenditures	4,845,199.00		
	b. Less: Expenditures paid from federal sources	336,494		
	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	4,508,705.00	4,353,566.77 0.00 4,353,566.77	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	4,508,705.00	0.00 0.00 4,353,566.77	
	d. Special education unduplicated pupil count	204	204	
	e. Per capita state and local expenditures (A2c/A2d)	22,101.50	21,341.01	760.49

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2018-19	Comparison Year 2017-18	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.	11 2010 13	2517 10	Billerende
	Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	3,895,193.00	3,387,799.87	
	calculation		3,387,799.87	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,895,193.00	3,387,799.87	507,393.13

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

		Budget	Comparison Year	
		FY 2018-19	2017-18	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	3,895,193.00	3,387,799.87	
	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
	calculation		3,387,799.87	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,895,193.00	3,387,799.87	507,393.13
	b. Special education unduplicated pupil count	204	204	
	c. Per capita local expenditures (B2a/B2b)	19,094.08	16,606.86	2,487.22

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

Midge Hoffman	(415) 451-4075
Contact Name	Telephone Number
Chief Business Official	mhoffman@rossvalleyschools.org
Title	E-mail Address

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

			Direct Costs -		Central Admin	=	Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)		(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional		COIWIIII I	201411111 2	Column	Corumni :	Column	Column
Goals							
0001	Pre-Kindergarten	0.00	527.60	527.60	52.56		580.16
1110	Regular Education, K–12	15,135,299.64	2,196,038.07	17,331,337.71	1,726,435.04		19,057,772.75
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	4,586,563.69	148,562.08	4,735,125.77	471,682.40		5,206,808.17
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals	S						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	22,862.82	0.00	22,862.82	2,277.45		25,140.27
8100	Community Services	5,474.87	0.00	5,474.87	545.37		6,020.24
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs	3						
	Food Services					0.00	0.00
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					752,759.52	752,759.52
Other	Adult Education, Child Development,						
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		0.00	0.00	38,345.84		38,345.84
	Indirect Cost Transfers to Other Funds						
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				0.00		0.00
	Total General Fund and Charter						
	Schools Funds Expenditures	19,750,201.02	2,345,127.75	22,095,328.77	2,239,338.66	752,759.52	25,087,426.95

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

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration (Functions 7000-	Plant Maintenance and Operations	Facilities Rents and Leases	
0.1	T. (D.	(Functions 1000-	(Functions 2100-	(Functions 2420-	Æ : 2700)	(Functions 3110-	(F: 2(00)	(Functions 4000-	(Functions 5000-	7999, except	(Functions 8100-	Æ : 0700)	m . 1
Goal Instructional	Type of Program	1999)	2200)	2495)	(Function 2700)	3160 and 3900)	(Function 3600)	4999)	5999)	7210)*	8400)	(Function 8700)	Total
Goals	1												
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	12,672,222.44	165,649.91	348,709.00	1,555,839.81	358,060.44	0.00	24,727.42			10,090.62	0.00	15,135,299.64
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Centers												
4620	Adult Correctional Education Adult Career Technical	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,882,250.54	178,256.18	0.00	0.00	1,131,005.70	395,051.27	0.00			0.00	0.00	4,586,563.69
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								0.00					
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		3,522.79	0.00	19,340.03	0.00	22,862.82
8100	Community Services		0.00	0.00	0.00	0.00	0.00		5,474.87	0.00	0.00	0.00	5,474.87
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct	Charged Costs	15,554,472.98	343,906.09	348,709.00	1,555,839.81	1,489,066.14	395,051.27	24,727.42	8,997.66	0.00	29,430.65	0.00	19,750,201.02

* Functions 7100-7199 for goals 8100 and 8500

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

	Allocated Support Costs (Based on factors input on Form PCRAF)							
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total			
Instructional Goa	ls							
0001	Pre-Kindergarten	527.60	0.00	0.00	527.60			
1110	Regular Education, K–12	110,848.83	2,085,189.24	0.00	2,196,038.07			
3100	Alternative Schools	0.00	0.00	0.00	0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00			
3800	Career Technical Education	0.00	0.00	0.00	0.00			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00			
4760	Bilingual	0.00	0.00	0.00	0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00			
5000-5999	Special Education (allocated to 5001)	15,479.80	133,082.28	0.00	148,562.08			
6000	ROC/P	0.00	0.00	0.00	0.00			
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00			
8100	Community Services	0.00	0.00	0.00	0.00			
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00			
Other Funds								
	Adult Education (Fund 11)		0.00		0.00			
	Child Development (Fund 12)	0.00	0.00	0.00	0.00			
	Cafeteria (Funds 13 and 61)		0.00		0.00			
Total Allocated St	upport Costs	126,856.23	2,218,271.52	0.00	2,345,127.75			

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	766,007,62
1	9000, Objects 1000-7999)	766,907.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	31,920.88
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,000,463.19
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	440,046.96
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,239,338.65
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	19,750,201.02
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,345,127.75
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	22,095,328.77
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	384,946.21
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	384,946.21
D.	Total Direct Charged and Allocated Costs (B3 + C5)	22,480,274.98
Ε.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.96%

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

			1		
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services					
(Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				752,759.52	752,759.52
Total Other Costs	0.00	0.00	0.00	752,759.52	752,759.52

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

			Teacher Full-Time Equ			Classroo	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)
	istributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	0.00	0.00	12,827.70	114 029 52	2,218,271.52	0.00	0.00
B. Enter Allocation		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	114,028.53 FTE Factor(s)	2,218,271.32 CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: All	ocation factors are only needed for a column if ndistributed expenditures in line A.)		(,			,	(,)	
Instructional Goals	s Description							
0001	Pre-Kindergarten			0.50	0.50			
1110	Regular Education, K–12			105.05	105.05	119.08		
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)			14.67	14.67	7.60		
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
	Adult Education (Fund 11)							
	Child Development (Fund 12)							
	Cafeteria (Funds 13 & 61)							
C. Total Allocation	Factors	0.00	0.00	120.22	120.22	126.68	0.00	0.00

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December	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description 01 GENERAL FUND	3730	3730	7330	7330	0300-0323	7000-7029	3310	3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation				ŀ	0.00	209,006.48	0.00	62,661.48
09 CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	02,001110
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail Other Sources/Uses Detail					•			
Fund Reconciliation				ľ			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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	90,812.30	0.00		
Fund Reconciliation 14 DEFERRED MAINTENANCE FUND						ŀ	16,242.30	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					118,194.18	0.00		
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND						•	46,419.18	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
Fund Reconciliation 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation 18 SCHOOL BUS EMISSIONS REDUCTION FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND						•	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						Ì	0.00	0.00
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	l l		0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	ı		0.00	0.00		
Fund Reconciliation					0.00	0.00	0.12	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.12
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						ŀ	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 53 TAX OVERRIDE FUND						ŀ	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		=
Fund Reconciliation 56 DEBT SERVICE FUND						ŀ	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation 57 FOUNDATION PERMANENT FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	2.2-	
Fund Reconciliation							0.00	0.00

FOR ALL FUNDS								
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	209.006.48	209.006.48	62,661.60	62,661.60

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Unaudited Actuals

21-75002-0000000

Unaudited Actuals 2017-18 Unaudited Actuals Technical Review Checks

Ross Valley Elementary

Marin 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.