# LAKE TAHOE UNIFIED SCHOOL DISTRICT

2017-2018

UNAUDITED ACTUAL FINANCIAL REPORT FOR THE YEAR ENDING JUNE 30, 2018

Dr. James R. Tarwater, Superintendent Billy Wessell, Chief Business & Operations Officer

SEPTEMBER 11, 2018
BOARD OF EDUCATION

BARBARA BANNAR PRESIDENT, ANGELA SWANSON CLERK, LARRY REILLY,
TROY MATTHEWS, BONNIE TURNBULL



## Memorandum to the Lake Tahoe Unified School District Board of Education

September 11, 2018

Please find enclosed the 2017-2018 Unaudited Actual Financial Report in accordance with Education Code 41200. The financial statements that follow present the fiscal activities of the District funds and the unaudited ending balances as of June 30, 2018.

The financial statements also include the Revised Adopted 2018-2019 Budget updated based on the State Adopted Budget for 2018-19 along with revised beginning balances as a result of the year-end closing process.

I would like to thank all of the Business Office Staff for their hard work and dedication over the summer to ensure a smooth transition of fiscal years and the closeout of the 2017-18 fiscal year. I would especially like to thank Lynn Dupree, Director of Financial Services, for her exceptional work on this task.

Regards,

Billy Wessell
Chief Business & Operations Officer



The Lake Tahoe Unified School District, working collaboratively with parents and the community, will provide a quality learning environment in which all students develop competence in basic skill areas and are prepared to be responsible, contributing citizens.

### **GENERAL FUND**

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund



#### GENERAL FUND 2017-18 Unaudited Actuals Combined Summary

AUDITED B	EGINNING BALANCE		\$4,184,654
REVENUES			
	LCFF Sources		\$33,929,433
	Federal Revenues		\$2,008,124
	Other State Revenues		\$6,320,03
	Other Local Revenues		\$1,618,218
1	Total Revenues		\$43,875,806
EXPENDITU	IRFS		
LAI LINDITU	Certificated Salaries		\$20,131,264
	Classified Salaries		\$6,832,984
	Employee Benefits		\$11,186,767
	Books and Supplies		\$1,769,056
	Services, Other Operating Expenses		\$4,795,853
	Capital Outlay		\$82,794
	Other Outgoing		\$177,586
	Other Outgoing  Other Outgoing		(\$43,310
,	Total Expenditures		\$44,932,994
	,		
	EFICIENCY)OF REVENUES		
EXCESS (DE	EFICIENCY)OF REVENUES		
EXCESS (DE	ANCING SOURCES/USES		(\$1,057,188
EXCESS (DE	EFICIENCY)OF REVENUES  ANCING SOURCES/USES  Transfers In		( <b>\$1,057,188</b> \$250,502
EXCESS (DE	EFICIENCY)OF REVENUES  ANCING SOURCES/USES  Transfers In  Other Sources		( <b>\$1,057,188</b> \$250,502 \$0
EXCESS (DE	EFICIENCY)OF REVENUES  ANCING SOURCES/USES  Transfers In		(\$1,057,188 \$250,502 \$0
EXCESS (DE	EFICIENCY)OF REVENUES  ANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out  Total Other Financing Sources/Uses		\$250,502 \$0 \$250,502
EXCESS (DE	EFICIENCY)OF REVENUES  ANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out		\$250,502 \$0 \$250,502
EXCESS (DE	EFICIENCY)OF REVENUES  ANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out  Total Other Financing Sources/Uses		\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686
EXCESS (DE	ANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out  Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND		\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686
EXCESS (DE OTHER FIN	ANCING SOURCES/USES  Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND  IND BALANCE  NTS OF ENDING FUND BALANCE		\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686
EXCESS (DE OTHER FIN NET INCRE. ENDING FU COMPONEN	ANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out  Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND  IND BALANCE  NTS OF ENDING FUND BALANCE  Reserved Amounts		\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686 \$3,377,968
EXCESS (DE OTHER FIN	ANCING SOURCES/USES  Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND  IND BALANCE  NTS OF ENDING FUND BALANCE  Reserved Amounts  Revolving Cash	\$	\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686 \$3,377,968
EXCESS (DE OTHER FIN  NET INCRE ENDING FU  COMPONEN  / /	ANCING SOURCES/USES  Transfers In Other Sources Transfers Out  Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND  IND BALANCE  NTS OF ENDING FUND BALANCE  Reserved Amounts  Revolving Cash  Stores	\$	\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686 \$3,377,968
EXCESS (DECOMPONEND)	ANCING SOURCES/USES  Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND  IND BALANCE  NTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores Prepaid Expenditures	\$	\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686 \$3,377,968
EXCESS (DE OTHER FIN  NET INCRE ENDING FU  COMPONEN  () () () () () () () () () () () () ()	ANCING SOURCES/USES  Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND  IND BALANCE  NTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores Prepaid Expenditures Restricted	\$ \$ \$	\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686 \$3,377,968 5,290 - 19,473 1,226,026
EXCESS (DE OTHER FIN.  NET INCRE.  ENDING FU  COMPONEN  / / / / / / / / / / / / / / / / / /	ANCING SOURCES/USES  Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses  ASE (DECREASE) IN FUND  IND BALANCE  NTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores Prepaid Expenditures	\$	\$250,502 \$0 \$250,502 \$0 \$250,502 (\$806,686 \$3,377,968 5,290 - 19,473 1,226,026 1,347,990 779,190

#### GENERAL FUND - RESTRICTED 2017-18 Unaudited Actuals Summary

AUDITED BEGII	NNING BALANCE	\$1,698,712
REVENUES		
NE V EINUES	LCFF Sources	\$0
	Federal Revenues	\$1,928,060
	Other State Revenues	\$4,863,301
	Other Local Revenues	\$767,519
Tota	l Revenues	\$7,558,880
EXPENDITURES	Certificated Salaries	\$3,503,758
	Classified Salaries	\$1,930,758
	Employee Benefits	\$3,103,410
	Books and Supplies	\$424,385
	Services, Other Operating Expenses	\$1,717,604
	Capital Outlay	\$8,344
	Other Outgoing	\$9,254
	Transfers of Indirect/Direct Support Costs	\$134,700
Total	l Expenditures	\$10,832,213
EXCESS (DEFIC	IENCY) OF REVENUES	(\$3,273,333
	NING COLUDGES (LICES	
JIHEK FINANC	CING SOURCES/USES	Φ.
	Transfers In Transfers Out	\$0
	Contributions	\$0 \$2,800.64E
Tota	1 Other Financing Sources/Uses	\$2,800,647 <b>\$2,800,647</b>
7 0 0 0	o center i maneing boareco, acce	ΨΞ,500,047
NET INCREASE	(DECREASE) IN FUND	(\$472,686
ENDING FUND	RALANCE	\$1,226,026
ZADING I GIND		ψ1,220,020
COMPONENTS	OF ENDING FUND BALANCE	
Reser	rved Amounts	
	ricted	

## GENERAL FUND - UNRESTRICTED 2017-18 Unaudited Actuals Summary

AUDITED	BEGINNING BALANCE		\$2,485,943
REVENUES			
ND V ENGL	LCFF Sources		\$33,929,433
	Federal Revenues		\$80,065
	Other State Revenues		\$1,267,483
	Other Local Revenues		\$850,698
	Total Revenues		\$36,127,679
EXPENDIT	TIRES		
	Certificated Salaries		\$16,627,505
	Classified Salaries		\$4,902,226
	Employee Benefits		\$7,894,111
	Books and Supplies		\$1,344,671
	Services, Other Operating Expenses		\$3,078,248
	Capital Outlay		\$74,450
	Other Outgoing		\$168,332
	Transfers of Indirect/Direct Support Costs		(\$178,010
	Total Forman literana		\$33,911,533
	Total Expenditures		وووران فرووه
	Total Expenditures		و و و را الارد د د
EXCESS (E	DEFICIENCY) OF REVENUES		
EXCESS (E			
·	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES		
·	DEFICIENCY) OF REVENUES		\$2,216,145
·	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES		<b>\$2,216,145</b> \$250,502
·	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In		<b>\$2,216,145</b> \$250,502 \$0
·	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In  Other Sources		\$2,216,145 \$250,502 \$0
·	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out		\$2,216,145 \$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 <b>(\$2,550,145</b>
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out  Contributions		\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 <b>(\$2,550,145</b>
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out  Contributions  Total Other Financing Sources/Uses  REASE (DECREASE) IN FUND		\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 <b>(\$2,550,145</b>
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In  Other Sources  Transfers Out  Contributions  Total Other Financing Sources/Uses		\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 <b>(\$2,550,145</b>
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In Other Sources Transfers Out Contributions  Total Other Financing Sources/Uses  REASE (DECREASE) IN FUND  FUND BALANCE  JENTS OF ENDING FUND BALANCE		\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 <b>(\$2,550,145</b>
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In Other Sources Transfers Out Contributions  Total Other Financing Sources/Uses  REASE (DECREASE) IN FUND  FUND BALANCE		\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 <b>(\$2,550,145</b>
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In Other Sources Transfers Out Contributions  Total Other Financing Sources/Uses  REASE (DECREASE) IN FUND  FUND BALANCE  JENTS OF ENDING FUND BALANCE	\$	\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In Other Sources Transfers Out Contributions  Total Other Financing Sources/Uses  REASE (DECREASE) IN FUND  FUND BALANCE  JENTS OF ENDING FUND BALANCE Reserved Amounts	\$ \$ \$	\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 (\$2,550,145 (\$334,000 \$2,151,943
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In Other Sources Transfers Out Contributions  Total Other Financing Sources/Uses  REASE (DECREASE) IN FUND  FUND BALANCE  JENTS OF ENDING FUND BALANCE  Reserved Amounts  Revolving Cash Stores		\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 (\$2,550,145 (\$334,000 \$2,151,943
OTHER FI	DEFICIENCY) OF REVENUES  NANCING SOURCES/USES  Transfers In Other Sources Transfers Out Contributions  Total Other Financing Sources/Uses  REASE (DECREASE) IN FUND  FUND BALANCE  RESERVED Amounts  Revolving Cash	\$	\$2,216,145 \$250,502 \$0 \$0 (\$2,800,647 (\$2,550,145 (\$334,000 \$2,151,943

state county			Exper	nditures by Object					
			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	33,929,432.82	0.00	33,929,432.82	35,931,484.00	0.00	35,931,484.00	5.99
2) Federal Revenue	1	8100-8299	80,064.83	1,928,059.67	2,008,124.50	48,189.00	1,815,709.00	1,863,898.00	-7.2
3) Other State Revenue	1	8300-8599	1,267,482.69	5,052,548.45	6,320,031.14	1,363,031.00	3,170,420.55	4,533,451.55	-28.3
4) Other Local Revenue	1	8600-8799	850,698.38	767,519.57	1,618,217.95	450,500.00	446,707.00	897,207.00	-44.6
5) TOTAL, REVENUES			36,127,678.72	7,748,127.69	43,875,806.41	37,793,204.00	5,432,836.55	43,226,040.55	-1.5
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,627,505.25	3,503,758.48	20,131,263.73	16,886,687.00	3,330,784.00	20,217,471.00	0.4
2) Classified Salaries	:	2000-2999	4,902,226.37	1,930,757.95	6,832,984.32	4,944,127.00	2,068,724.00	7,012,851.00	2.6
3) Employee Benefits	;	3000-3999	7,894,110.57	3,292,656.56	11,186,767.13	8,218,987.00	1,820,611.00	10,039,598.00	-10.3
4) Books and Supplies		4000-4999	1,344,671.47	424,384.72	1,769,056.19	1,315,220.00	768,152.55	2,083,372.55	17.8
5) Services and Other Operating Expenditures		5000-5999	3,078,248.45	1,717,604.33	4,795,852.78	3,449,702.00	820,147.00	4,269,849.00	-11.0
6) Capital Outlay		6000-6999	74,449.53	8,344.33	82,793.86	0.00	8,345.00	8,345.00	-89.9
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299 7400-7499	168,332.09	9,254.00	177,586.09	168,333.00	22,000.00	190,333.00	7.2
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(178,009.84)	134,700.00	(43,309.84)	(192,498.00)	146,830.00	(45,668.00)	5.4
9) TOTAL, EXPENDITURES			33,911,533.89	11,021,460.37	44,932,994.26	34,790,558.00	8,985,593.55	43,776,151.55	-2.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,216,144.83	(3,273,332.68)	(1,057,187.85)	3,002,646.00	(3,552,757.00)	(550,111.00)	-48.0
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers in	1	8900-8929	250,502.18	0.00	250,502.18	0.00	0.00	0.00	-100.0
b) Transfers Out		7600-7629	0.00	. 0.00	0.00	0.00	0.00	0.00	0.0
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	1	8980-8999	(2,800,647.38)	2,800,647.38	0.00	(3,524,204.00)	3,524,204.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USE	ES		(2,550,145.20)	2,800,647.38	250,502.18	(3,524,204.00)	3,524,204.00	0.00	-100.0

-			Expen	ditures by Object					
			2017	-18 Unaudited Actu	uals		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)			(334,000.37)	(472,685.30)	(806,685.67)	(521,558.00)	(28,553.00)	(550,111.00)	-31.8%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     As of July 1 - Unaudited		9791	2,485,943.22	1,698,711.07	4,184,654.29	2,151,942.85	1,226,025.77	3,377,968.62	-19.3%
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)			2,485,943.22	1,698,711.07	4,184,654.29	2,151,942.85	1,226,025.77	3,377,968.62	-19.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,485,943.22	1,698,711.07	4,184,654.29	2,151,942.85	1,226,025.77	3,377,968.62	-19.3%
2) Ending Balance, June 30 (E + F1e)			2,151,942.85	1,226,025.77	3,377,968.62	1,630,384.85	1,197,472.77	2,827,857.62	-16.3%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	5,289.96	0.00	5,289.96	5,000.00	0.00	5,000.00	-5.5%
Stores		9712	0.00	0.00	0.00	17,408.15	0.00	17,408.15	Nev
Prepaid Items		9713	19,472.76	0.00	19,472.76	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,226,025.77	1,226,025.77	0.00	1,197,472.77	1,197,472.77	-2.3%
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 18/19 Beginning Balance Supplemental and Concentration Grant	0000	9780 9780 9780	779,190.13 779,190.13	0.00	779,190.13 779,190.13	294,691.70	0.00	294,691.70 175,363.00	-62.2%
Prop 98	0000	9780				119,328.70		119,328.70	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,347,990.00	0.00	1,347,990.00	1,313,285.00	0.00	1,313,285.00	-2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

				ditures by Object					
			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description Res	ource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,589,980.16	788,910.19	3,378,890.35				
1) Fair Value Adjustment to Cash in County Tre	easury	9111	0.00	0.00	0.00				
b) in Banks		9120	(252.86)	0.00	(252.86)				
c) in Revolving Cash Account		9130	5,289.96	0.00	5,289.96				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	228,716.99	614,501.71	843,218.70				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	(226.50)	0.00	(226.50)				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	19,472.76	0.00	19,472.76				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,842,980.51	1,403,411.90	4,246,392.41				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	691,037.66	121,848.85	812,886.51				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	55,537.28	55,537.28				
6) TOTAL, LIABILITIES			691,037.66	177,386.13	868,423.79				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,151,942.85	1,226,025.77	3,377,968.62				

rado County				ted and Restricted ditures by Object					Fo
			2017	18 Unaudited Actua	Is		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
CFF SOURCES	110004100 00400	ooucs			(3)				
Principal Apportionment State Aid - Current Year		8011	13,937,613.84	0.00	13,937,613.84	16,176,224.00	0.00	16,176,224.00	16.1%
Education Protection Account State Aid - C	Current Year	8012	740,080.00	0.00	740,080.00	726,846.00	0.00	726,846.00	-1.8%
State Aid - Prior Years		8019	(10,484.84)	0.00	(10,484.84)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	170,493.78	0.00	170,493.78	166,951.00	0.00	166,951.00	-2.1%
Timber Yield Tax		8022	5,218.19	0.00	5,218.19	2,966.00	0.00	2,966.00	-43.2%
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	17,321,258.18	0.00	17,321,258.18	17,344,550.00	0.00	17,344,550.00	0.19
Unsecured Roll Taxes		8042	334,095.48	0.00	334,095.48	311,257.00	0.00	311,257.00	-6.8%
Prior Years' Taxes		8043	8,430.33	0.00	8,430.33	4,744.00	0.00	4,744.00	-43.7%
Supplemental Taxes		8044	322,192.26	0.00	322,192.26	167,029.00	0.00	167,029.00	-48.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,095,277.00	0.00	1,095,277.00	1,029,359.00	0.00	1,029,359.00	-6.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	3,697.44	0.00	3,697.44	0.00	0.00	0.00	-100.0%
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	3,122.33	0.00	3,122.33	3,116.00	0.00	3,116.00	-0.2%
Less: Non-LCFF (50%) Adjustment		8089	(1,561.17)	0.00	(1,561.17)	(1,558.00)	0.00	(1,558.00)	-0.2%
Subtotal, LCFF Sources			33,929,432.82	0.00	33,929,432.82	35,931,484.00	0.00	35,931,484.00	5.99
LCFF Transfers					}		5.6		
Unrestricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00		0.00	0.09
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers to Charter Schools in Lieu of Pro	operty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Year	rs	8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			33,929,432.82	0.00	33,929,432.82	35,931,484.00	0.00	35,931,484.00	5.9%
EDERAL 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	769,185.00	769,185.00	0.00	769,185.00	769,185.00	0.0%
Special Education Discretionary Grants		8182	0.00	288,844.26	288,844.26	0.00	261,508.00	261,508.00	-9.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Forest Reserve Funds		8260	79,396.91	0.00	79,396.91	48,189.00	0.00	48,189.00	-39.39
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.09
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	8,025.00	8,025.00	0.00	0.00	0.00	-100.09
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Title I, Part A, Basic	3010	8290		561,766.39	561,766.39		526,561.00	526,561.00	-6.39
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.09
Title II, Part A, Educator Quality	4035	8290		131,988.93	131,988.93		96,118.00	96,118.00	-27.2%
Title III, Part A, Immigrant Education									
Program	4201	8290		0.00	0.00		0.00	0.00	

ATTENDED TO THE PARTY OF THE PA				ditures by Object					
			2017	-18 Unaudited Actua			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 Columi C & F
Title III, Part A, English Learner									
Program	4203	8290		87,122.85	87,122.85		93,923.00	93,923.00	7.8
Public Charter Schools Grant Program (PCSGF	4610	8290		0.00	0.00		0.00	0.00	0.
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0
Career and Technical									
Education	3500-3599	8290		23,414.00	23,414.00		23,414.00	23,414.00	0.0
All Other Federal Revenue	All Other	8290	667.92	57,713.24	58,381.16	0.00	45,000.00	45,000.00	-22.9
TOTAL, FEDERAL REVENUE			80,064.83	1,928,059.67	2,008,124.50	48,189.00	1,815,709.00	1,863,898.00	-7.:
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.
Special Education Master Plan Current Year	6500	8311		2,204,174.00	2,204,174.00		2,255,586.00	2,255,586.00	2.
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.
All Other State Apportionments - Current Year	All Other	8311	0.00	82,760.00	82,760.00	0.00	81,410.00	81,410.00	-1.
All Other State Apportionments - Prior Years	All Other	8319	950.00	0.00	950.00	0.00	0.00	0.00	-100.
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.
Mandated Costs Reimbursements		8550	685,315.00	0.00	685,315.00	809,641.00	0.00	809,641.00	18.
Lottery - Unrestricted and Instructional Materia	ls	8560	566,920.31	228,508.90	795,429.21	553,390.00	183,360.00	736,750.00	-7.
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.
After School Education and Safety (ASES)	6010	8590		314,981.55	314,981.55		314,981.55	314,981.55	0.
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.
California Clean Energy Jobs Act	6230	8590		216,351.00	216,351.00		0.00	0.00	-100
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.
Specialized Secondary	7370	8590	Wellstein in	0.00	0.00		0.00	0.00	0.
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.
Common Core State Standards				5.50	2.30				
Implementation	7405	8590	781-25-15-15-15-15-15-15-15-15-15-15-15-15-15	0.00	0.00		0.00	0.00	0.
All Other State Revenue	All Other	8590	14,297.38	2,005,773.00	2,020,070.38	0.00	335,083.00	335,083.00	-83.
TOTAL, OTHER STATE REVENUE			1,267,482.69	5,052,548.45	6,320,031.14	1,363,031.00	3,170,420.55	4,533,451.55	-28.

			2017-	18 Unaudited Actual	s		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
THER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	76,573.00	0.00	76,573.00	0.00	0.00	0.00	-100.
Penalties and Interest from Delinquent Non-LCFF		0000	0.00	0.00	0.00	0.00	0.00	0.00	0.
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	181,673.54	0.00	181,673.54	125,000.00	0.00	125,000.00	-31
Interest		8660	69,988.83	0.00	69,988.83	35,000.00	0.00	35,000.00	-50
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts		0074		0.00		0.00	0.00	0.00	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.
Non-Resident Students		8672 8675	0.00	0.00	0.00	60,000.00	0.00	60,000.00	-47.
Transportation Fees From Individuals		8677	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Services Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	65,738.00	23,563.00	89,301.00	35,500.00	0.00	35,500.00	-60
Other Local Revenue Plus: Misc Funds Non-LCFF		0009	65,736.00		89,301.00	33,300.00			
(50%) Adjustment  Pass-Through Revenues From		8691	1,561.17	0.00	1,561.17	0.00	0.00	0.00	-100.
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Local Revenue		8699	301,717.90	743,956.57	1,045,674.47	175,000.00	446,707.00	621,707.00	-40.
uition		8710	38,871.94	0.00	38,871.94	20,000.00	0.00	20,000.00	-48.
Il Other Transfers In Transfers of Apportionments Special Education SELPA Transfers		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0
From JPAs	6360	8793		0.00	0.00		0.00	0.00	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
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			850,698.38	767,519.57	1,618,217.95	450,500.00	446,707.00	897,207.00	-44

		2017	-18 Unaudited Actua	als		2018-19 Budget		
Description Resource C	Object odes 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
CERTIFICATED SALARIES	odes oddes		(8)	(0)	(5)	(2)		
Certificated Teachers' Salaries	1100	14,206,726.37	2,754,631.59	16,961,357.96	14,282,953.00	2,619,858.00	16,902,811.00	-0.3
Certificated Pupil Support Salaries	1200	849,249.72	503,206.70	1,352,456.42	905,413.00	495,615.00	1,401,028.00	3.6
Certificated Supervisors' and Administrators' Salaries	1300	1,418,516.68	245,920.19	1,664,436.87	1,512,934.00	215,311.00	1,728,245.00	3.8
Other Certificated Salaries	1900	153.012.48	0.00	153,012.48	185,387.00	0.00	185,387.00	21.2
TOTAL, CERTIFICATED SALARIES	1900	16,627,505.25	3,503,758.48	20,131,263.73	16,886,687.00	3,330,784.00	20,217,471.00	0.4
CLASSIFIED SALARIES		10,027,503.23	3,303,738,46	20,131,203.73	10,000,000,00	3,330,764.00	20,217,471.00	0
Classified Instructional Salaries	2100	413,813.68	784,769.88	1,198,583.56	469,613.00	863,340.00	1,332,953.00	11.
Classified Support Salaries	2200	2,199,442.66	500,489.92	2,699,932.58	2,101,710.00	612,789.00	2,714,499.00	0.
Classified Supervisors' and Administrators' Salaries	2300	486,914.80	270,367.79	757,282.59	483,588.00	264,586.00	748,174.00	-1.3
Clerical, Technical and Office Salaries	2400	1,537,595.84	207,828.98	1,745,424.82	1,578,770.00	149,870.00	1,728,640.00	-1.0
Other Classified Salaries	2900	264,459.39	167,301.38	431,760.77	310,446.00	178,139.00	488,585.00	13.:
TOTAL, CLASSIFIED SALARIES		4,902,226.37	1,930,757.95	6,832,984.32	4,944,127.00	2,068,724.00	7.012.851.00	2.
MPLOYEE BENEFITS		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
STRS	3101-3102	2,354,942.04	2,151,688.33	4,506,630.37	2,708,517.00	516,324.00	3,224,841.00	-28.
PERS	3201-3202	692,808.14	305,188.49	997,996.63	864,883.00	390,133.00	1,255,016.00	25
OASDI/Medicare/Alternative	3301-3302	604,433.46	200,561.34	804,994.80	633,549.00	209,963.00	843,512.00	4.
Health and Welfare Benefits	3401-3402	3,231,456.08	537,482.48	3,768,938.56	3,165,351.00	607,413.00	3,772,764.00	0
Unemployment Insurance	3501-3502	10,927.68	2,713.58	13,641.26	24,918.00	2,677.00	27,595.00	102
Workers' Compensation	3601-3602	374,212.79	92,860.72	467,073.51	387,715.00	94,056.00	481,771.00	3
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Employee Benefits	3901-3902	625,330.38	2,161.62	627,492.00	434,054.00	45.00	434,099.00	-30
TOTAL, EMPLOYEE BENEFITS		7,894,110.57	3,292,656.56	11,186,767.13	8,218,987.00	1,820,611.00	10,039,598.00	-10
OOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	155,925.89	84,398.27	240,324.16	189,285.00	55,008.00	244,293.00	1.
Books and Other Reference Materials	4200	2,335.87	5,109.68	7,445.55	1,014.00	0.00	1,014.00	-86
Materials and Supplies	4300	998,306.96	278,149.49	1,276,456.45	998,421.00	705,804.55	1,704,225.55	33.
Noncapitalized Equipment	4400	188,102.75	56,727.28	244,830.03	126,500.00	7,340.00	133,840.00	-45
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, BOOKS AND SUPPLIES		1,344,671.47	424,384.72	1,769,056.19	1,315,220.00	768,152.55	2,083,372.55	17
ERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	242,734.00	242,734.00	0.00	195,487.00	195,487.00	-19
Travel and Conferences	5200	163,273.81	118,528.75	281,802.56	223,871.00	23,890.00	247,761.00	-12
Dues and Memberships	5300	23,266.37	4,714.00	27,980.37	21,520.00	1,775.00	23,295.00	-16
Insurance	5400 - 5450	197,300.09	0.00	197,300.09	265,552.00	0.00	265,552.00	34
Operations and Housekeeping Services	5500	1,195,304.71	0.00	1,195,304.71	1,440,100.00	0.00	1,440,100.00	20.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	130,752.13	12,897.72	143,649.85	162,334.00	16,282.00	178,616.00	24
Transfers of Direct Costs	5710	(51,905.45)	51,905.45	0.00	(3,440.00)	3,440.00	0.00	0.
Transfers of Direct Costs  Transfers of Direct Costs - Interfund	5710	0.00		0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and			0.00					
Operating Expenditures	5800	1,244,043.98	1,286,824.41	2,530,868.39	1,095,315.00	579,273.00	1,674,588.00	-33
Communications	5900	176,212.81	0.00	176,212.81	244,450.00	0.00	244,450.00	38.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,078,248.45	1,717,604.33	4,795,852.78	3,449,702.00	820,147.00	4,269,849.00	-11

				ditures by Object					
			2017	-18 Unaudited Actua			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	11000010000000		V-7		V=1	1-7	(-/		
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	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries	s								
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	74,449.53	8,344.33	82,793.86	0.00	8,345.00	8,345.00	-89.99
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			74,449.53	8,344.33	82,793.86	0.00	8,345.00	8,345.00	-89.99
OTHER OUTGO (excluding Transfers of I	Indirect Costs)								
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7110	0.00	9,254.00	9,254.00	0.00	22,000.00	22,000.00	137.79
Tuition, Excess Costs, and/or Deficit Pay	rmente	7130	0.00	9,234.00	9,234.00	0.00	22,000.00	22,000.00	157.7
Payments to Districts or Charter School		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of A To Districts or Charter Schools	apportionments 6500	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service									
Debt Service - Interest		7438	47,587.06	0.00	47,587.06	44,883.00	0.00	44,883.00	-5.79
Other Debt Service - Principal		7439	120,745.03	0.00	120,745.03	123,450.00	0.00	123,450.00	2.2
TOTAL, OTHER OUTGO (excluding Trans			168,332.09	9,254.00	177,586.09	168,333.00	22,000.00	190,333.00	7.29
OTHER OUTGO - TRANSFERS OF INDIRE	ECT COSTS								
Transfers of Indirect Costs		7310	(134,700.00)	134,700.00	0.00	(146,830.00)	146,830.00	0.00	0.09
Transfers of Indirect Costs - Interfund		7350	(43,309.84)	0.00	(43,309.84)	(45,668.00)	0.00	(45,668.00)	5.4
TOTAL, OTHER OUTGO - TRANSFERS	OF INDIRECT COSTS		(178,009.84)	134,700.00	(43,309.84)	(192,498.00)	146,830.00	(45,668.00)	5.49
TOTAL EVERNOLTUS									
TOTAL, EXPENDITURES			33,911,533.89	11,021,460.37	44,932,994.26	34,790,558.00	8,985,593.55	43,776,151.55	-2.6

		H	2017	-18 Unaudited Actua	ls		2018-19 Budget		
Description		oject 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
NTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	89	912	250,499.84	0.00	250,499.84	0.00	0.00	0.00	-100.0
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		919	2.34	0.00	2.34	0.00	0.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			250,502.18	0.00	250,502.18	0.00	0.00	0.00	-100.0
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		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	76	619	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	0.0	931	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds	0:	931	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Sale/Lease-									
Purchase of Land/Buildings	89	953	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	R	965	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds	0.	-	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Certificates									
of Participation		971	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Capital Leases		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 (c) TOTAL, SOURCES	O:	979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
			0.00	0.00	0.00	0.00	0.00	0.00	0.0
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	70	651	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses	70	699	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	89	980	(2,800,647.38)	2,800,647.38	0.00	(3,524,204.00)	3,524,204.00	0.00	0.0
Contributions from Restricted Revenues	89	990	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(2,800,647.38)	2,800,647.38	0.00	(3,524,204.00)	3,524,204.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,550,145.20)	2,800,647.38	250,502.18	(3,524,204.00)	3,524,204.00	0.00	-100.0

# Special Education Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.



#### SPECIAL EDUCATION PASS-THROUGH FUND 2017-18 Unaudited Actuals Summary

AUDITEI	D BEGINNING BALANCE	\$0
REVENU	FC .	
REVENU	LCFF Sources	\$0
	Federal Revenues	\$1,108
	Other State Revenues	\$133,555
	Other Local Revenues	4.00,000
	Total Revenues	\$134,663
EXPEND	TURES	
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$134,663
	Total Expenditures	\$134,663
EVORGO (	DETICIENCY) OF BENEFIT	•
EXCESS (	DEFICIENCY) OF REVENUES	\$0
OTHER 1	FINANCING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
	Total Other Financing Sources/Uses	\$0
NET INC	DEACE (DECDEACE) IN FIND	¢o.
NET INC	REASE (DECREASE) IN FUND	\$0
ENDING	FUND BALANCE	\$0
	NENTS OF ENDING FUND BALANCE	
COMPO	NENTS OF ENDING FUND BALANCE	
COMPO	Reserved Amounts	

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	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	134,663.00	134,663.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					and the second s
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		0000 0070	0.00		0.0%
a) Sources b) Uses		8930-8979 7630-7699	0.00	0.00	0.0%
		8980-8999	0.00	0.00	0.0%
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		0300-0333	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable     Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0,00	0.0%
c) Committed Stabilization Arrangements		9750	0,00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	(226.50)		
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		
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			(226.50)		
H, DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
. LIABILITIES					
1) Accounts Payable		9500	0,00		
Due to Grantor Governments		9590	0.00		
Due to Other Funds		9610	(226.50)		
4) Current Loans		9640	Harris Mark Control		
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES		3030	(226.50)		
J. DEFERRED INFLOWS OF RESOURCES			(220.30)		
		9690	0.00		
1) Deferred Inflows of Resources		9090			
2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

#### Lake Tahoe Unified El Dorado County

•					" ' '
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					!
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	1,108.00	1,108.00	0.0%
TOTAL, FEDERAL REVENUE			1,108.00	1,108.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0,00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	133,555.00	133,555.00	0.0%
TOTAL, OTHER STATE REVENUE			133,555.00	133,555.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investm	ents	8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			134,663.00	134,663.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indire	ect Costs)				
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	134,663.00	134,663.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.09
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of	of Indirect Costs)		134,663.00	134,663.00	0.0%
TOTAL, EXPENDITURES			134,663.00	134,663.00	0.09

### **CAFETERIA-FOOD SERVICE**

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self-supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.



#### CAFETERIA - FOOD SERVICES FUND 2017-18 Unaudited Actuals Summary

	Summary		
AUDITED B	EGINNING BALANCE		\$545,692
REVENUES			
IL V LINGLS	LCFF Sources		\$0
	Federal Revenues		\$1,025,678
	Other State Revenues		\$76,365
	Other Local Revenues		\$276,231
7	Total Revenues		\$1,378,274
EXPENDITU	RFS		
zai Endira	Certificated Salaries		\$0
	Classified Salaries		\$585,866
	Employee Benefits		\$247,826
	Books and Supplies		\$427,302
	Services, Other Operating Expenses		\$50,779
	Capital Outlay		\$81,591
	Other Outgoing		\$43,310
7	Total Expenditures		\$1,436,674
EXCESS (DEI	FICIENCY) OF REVENUES		(\$58,400
OTHER FINA	ANCING SOURCES/USES		
	Transfers In		\$0
	Transfers Out		\$0
7	Total Other Financing Sources/Uses		\$0
NET INCRE	ASE (DECREASE) IN FUND		(\$58,400)
			(10 )
ENDING FU	ND BALANCE		\$487,292
COMPONE	NTS OF ENDING FUND BALANCE		
	Reserved Amounts		
	leserveu Amounts		
J	Stores	\$	39,652
<i>J</i>		\$ \$	39,652 447,640

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	1,025,678,29	1,006,000.00	-1.99
3) Other State Revenue		8300-8599	76,365.46	80,400.00	5.3%
4) Other Local Revenue		8600-8799	276,230.78	268,511.00	-2.8%
5) TOTAL, REVENUES			1,378,274.53	1,354,911.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0,0%
2) Classified Salaries		2000-2999	585,865.96	566,849.00	-3.2%
3) Employee Benefits		3000-3999	247,827.17	274,470.00	10.8%
4) Books and Supplies		4000-4999	427,301.82	441,500.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	50,778.99	44,360,00	-12.6%
6) Capital Outlay		6000-6999	81,590.73	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	43,309.84	45,668.00	5.49
9) TOTAL, EXPENDITURES			1,436,674.51	1,372,847.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,399.98)	(17,936.00)	-69.3%
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	0.09
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	0.09
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)			(58,399.98)	(17,936.00)	-69.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance			:		
a) As of July 1 - Unaudited		9791	545,691.65	487,291.67	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,691.65	487,291.67	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,691.65	487,291.67	-10.7%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			487,291.67	469,355.67	-3.7%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,651,78	0.00	-100.0%
Stores					
Prepaid Items		9713	0.00	0,00	0.0%
All Others		9719	0.00	0,00	0.0%
b) Restricted		9740	447,639.89	469,355,67	4.9%
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				三· (10) (10) (10) (10) (10) (10) (10) (10)	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2017-18	2018-1 <del>9</del>	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS		:			
Cash     a) in County Treasury		9110	205,630.34		
1) Fair Value Adjustment to Cash in County Treasury	<i>!</i>	9111	0.00		
b) in Banks		9120	7,100.50		
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	247,540.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	39,651.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			499,923.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	12,631.91		
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			12,631.91		
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)			487,291.67		

#### 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	1,025,678.29	1,006,000.00	-1.9%
Donated Food Commodities		8221	0.00	0,00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,025,678.29	1,006,000.00	-1.9%
OTHER STATE REVENUE					
Child Nutrition Programs	•	8520	76,365.46	80,400.00	5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,365.46	80,400.00	5,3%
OTHER LOCAL REVENUE					
Other Local Revenue		•			
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	270,395.32	263,000.00	-2.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,293.17	2,311.00	-46.2%
Net Increase (Decrease) in the Fair Value of Investments	3	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	1,542.29	3,200.00	107.5%
TOTAL, OTHER LOCAL REVENUE			276,230.78	268,511.00	-2.8%
TOTAL, REVENUES			1,378,274.53	1,354,911.00	-1.7%,

#### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0,00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	428,787.53	430,593.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	106,907.74	83,570.00	-21.8%
Clerical, Technical and Office Salaries		2400	50,170.69	52,686.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			585,865.96	566,849.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0,00	0.0%
PERS		3201-3202	77,803.60	102,348.00	31.5 <u>%</u>
OASDI/Medicare/Alternative		3301-3302	42,536.30	43,349.00	1.9%
Health and Welfare Benefits		3401-3402	117,266.80	118,250.00	0.8%
Unemployment Insurance		3501-3502	287.61	284.00	-1.3%
Workers' Compensation		3601-3602	9,75 <u>6.14</u>	9,974.00	2.2%
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	176.72	265.00	50.0%
TOTAL, EMPLOYEE BENEFITS			247,827.17	274,470.00	10.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,989.87	11,500.00	64.5%
Noncapitalized Equipment		4400	3,238.44	7,000.00	116.2%
Food		4700	417,073.51	423,000.00	1.4%
TOTAL, BOOKS AND SUPPLIES			427,301.82	441,500.00	3.3%

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	3,700.44	5,500.00	48.6%
Dues and Memberships		5300	122.00	800.00	555.7%
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	nts	5600	13,948.52	11,300.00	-19.0%
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	32,267.36	26,000.00	-19.4%
Communications		5900	740.67	760.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		50,778.99	44,360.00	-12.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	28,574.23	0.00	-100.0%
Equipment Replacement		6500	53,016.50	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			81,590.73	0.00	-100.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	43,309.84	45,668.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		43,309.84	45,668.00	5.4%
TOTAL, EXPENDITURES			1,436,674.51	1,372,847.00	-4.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS		,			
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
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	0.09
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					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		i	0.00	0.00	0.0%

## PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



# PUPIL TRANSPORTATION EQUIPMENT FUND 2017-18 Unaudited Actuals Summary

AUDITE	D BEGINNING BALANCE	\$186,145
REVENU	FC .	
REVENU	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$1,377
	Total Revenues	\$1,377
EXPEND	TURES	
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$87,295
	Total Expenditures	\$87,295
EXCESS	(DEFICIENCY) OF REVENUES	(\$85,918
OTHER	FINANCING SOURCES/USES	
O I I I E I	Transfers In	\$0
	Transfers Out	\$0
	Total Other Financing Sources/Uses	\$0
NET INC	REASE (DECREASE) IN FUND	(\$85,918
ENDING	FUND BALANCE	\$100,227
COMPO	NENTS OF ENDING FUND BALANCE	
	Reserved Amounts	
	Other Designated	\$ 100,227

## Unaudited Actuals Pupil Transportation Equipment Fund Expenditures by Object

Description	Resource Codes Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				1961 (1961) 1964 1964 (1961) 1964 (1961)
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,377.40	750.00	-45.5%
5) TOTAL, REVENUES		1,377.40	750.00	-45.5%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0,00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	87,295.55	36,510.00	-58.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		87,295.55	36,510.00	-58.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(85,918.15)	(35,760.00)	-58.4%
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	0.09
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)			(85,918.15)	(35,760,00)	-58.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,144.90	100,226.75	-46.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,144.90	100,226.75	-46.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,144.90	100,226.75	-46.2%
2) Ending Balance, June 30 (E + F1e)			100,226.75	64,466.75	-35.7%
Components of Ending Fund Balance				• •	. '
a) Nonspendable     Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash		9/11	0.00	0.00	
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	100,226.75	64,466.75	-35.7%
Pupil Transportation Equipment	0000	9780	100,226.75		
Pupil Transportation Equipment	0000	9780		64,466.75	
e) Unassigned/Unappropriated			* * .		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

escription	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
B. ASSETS	\$				
Cash     a) in County Treasury		9110	100,226.75		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			100,226.75		
I. 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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			100,226.75		

Description F	Resource Codes_	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	1,377.40	750.00	-45.59
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Transfers of Apportionments From Districts or Charter Schools		8791	0.00	0.00	0.0
From County Offices		8792	_0.00	0.00	0.0
From JPAs		8793	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,377.40	750.00	-45.5
TOTAL REVENUES		-	1,377.40	750.00	-45.59

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%
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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	•	5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	na.		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	11,488.55	6,037.00	-47.5%
Other Debt Service - Principal		7439	75,807.00	30,473.00	-59 <u>.8%</u>
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		87,295.55	36,510.00	-58.2%
TOTAL, EXPENDITURES			87,295.55	36,510.00	-58.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					<u>.</u>
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources			!		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					·
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0,0%

# SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



# SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS 2017-18 Unaudited Actuals Summary

AUDITED	BEGINNING BALANCE	\$673,878
REVENUI	ES .	
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$6,250
	Total Revenues	\$6,250
EXPENDI	TIDEC	
EAPENDI	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$0
	Total Expenditures	\$0
EXCESS (1	DEFICIENCY) OF REVENUES	\$6,250
OTHER F	INANCING SOURCES/USES	
	Transfers In	
	Transfers Out	(\$250,500
	Total Other Financing Sources/Uses	(\$250,500
NET INC	REASE (DECREASE) IN FUND	(\$244,250
ENDING	FUND BALANCE	\$429,628
an inc	INVESTOR OF TAXABLE PARTITIONS	
COMPON	NENTS OF ENDING FUND BALANCE	
	Reserved Amounts	100
	Other Designated	429,628

	·				. "
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	6,249.82	1,000.00	84.0%
5) TOTAL, REVENUES			6,249.82	1,000.00	-84.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,249.82	1,000.00	-84.0%
D. OTHER FINANCING SOURCES/USES			0,2 (0.03		
interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,499.84	0.00	-100.0%
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			(250,499.84)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(244,250.02)	1,000.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	673,877.87	429,627.85	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			673,877.87	429,627.85	-36,2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			673,877.87	429,627.85	-36.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			429,627.85	430,627.85	0.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash		3711			
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	429,627.85	430,627.85	0.2%
Non Capital Outlay Projects	0000	9780	429,627.85		
Non Capital Outlay Projects	0000	9780		430,627.85	
Non Capital Outlay Flojects	0000	9100		100,021.00	e a como e a como por especial por estado de segundo de la como de
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	Papauras Cadas	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description G. ASSETS	Resource Codes	Object Codes	Onaudited Actuals	Duuget	_i Dinerence
1) Cash					
a) in County Treasury		9110	429,627.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			429,627.85		
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					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			3.33		
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			429,627.85		

Lake Tahoe Unified El Dorado County

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

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					<u>.</u> .
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,249.82	1,000.00	-84.0%
Net Increase (Decrease) in the Fair Value of Investments	<b>3</b>	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,249.82	1,000.00	-84.0%
TOTAL, REVENUES			6,249.82	1,000.00	-84.0%

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	250,499.84	0.00	-100.0%
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			250,499.84	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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 Restricted Revenues		8990	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER EMANORING COMPAREMENTS					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(250,499.84)	0.00	-100.09

### SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits



# SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS 2017-18 Unaudited Actuals Summary

AUDITED	BEGINNING BALANCE	\$400,764
REVENUES		
REVENUE	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$3,890
	Total Revenues	\$3,890
		,0,151
EXPENDIT	URES	
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$0
	Total Expenditures	\$0
EXCESS (D	EFICIENCY) OF REVENUES	\$3,890
OTHER FI	NANCING SOURCES/USES	
	Transfers In	
	Transfers Out	\$0
	Total Other Financing Sources/Uses	\$0
NET INCR	EASE (DECREASE) IN FUND	\$3,890
ENDING F	UND BALANCE	\$404,654
COMPONI	ENTS OF ENDING FUND BALANCE	
	Reserved Amounts	
	Other Designated	\$ 404,654

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	3,889.63	0.00	-100.0%
5) TOTAL, REVENUES			3,889.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0,00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1100	3,889.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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					400.004
BALANCE (C + D4)			3,889.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,763.50	404,653.13	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,763.50	404,653.13	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,763.50	404,653.13	1.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			404,653.13	404,653.13	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash					
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					0.000
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				101.050.40	0.004
Other Assignments		9780	404,653.13	404,653.13	0.0%
Postemployment	0000	9780	404,653.13	101.050.10	
Postemployment	0000	9780		404,653.13	
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		2102			1.01
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	404,653.13		
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		
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			404,653.13		
L DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
Accounts Payable		9500	0.00		
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		
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)			404,653.13		

Lake Tahoe Unified El Dorado County

# Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE			:		
Other Local Revenue					
Interest		8660	3,889.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	<b>;</b>	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,889.63	0.00	-100.0%
TOTAL, REVENUES			3,889.63	0.00	-100.0%

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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN	***************************************		0.00	0.00	0.09
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	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(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	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
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					

### **BUILDING**

This fund primarily accounts for proceeds from the sale of bonds.

This fund is not used for any other purpose other than those for which the bonds were issued.



#### BUILDING FUND 2017-18 Unaudited Actuals Summary

AUDITED BEGI	NNING BALANCE	\$755,653
REVENUES	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$8,329
Tota	l Revenues	\$8,329
EXPENDITURES	S	
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$131,968
	Services, Other Operating Expenses	\$2,400
	Capital Outlay	\$0
	Other Outgoing	\$0
Tota	l Expenditures	\$134,368
EXCESS (DEFICI	ENCY) OF REVENUES	(\$126,039
OTHER FINANC	CING SOURCES/USES	
	Transfers In	\$0
	Transfets Out	\$0
	Other Sources	\$0
	Other Uses	\$0
Tota	l Other Financing Sources/Uses	\$0
NET INCREASE	(DECREASE) IN FUND	(\$126,039
ENDING FUND	BALANCE	\$629,614
COMPONENTS	OF ENDING FUND BALANCE	
	erved Amounts	

#### Unaudited Actuals Building Fund Expenditures by Object

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	8,329.41	2,000.00	-76.0%
5) TOTAL, REVENUES			8,329.41	2,000.00	-76.0 <u>%</u>
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	131,968.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,400.00	4,000.00	66.7%
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			134,368.68	4,000.00	-97.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(400,000,07)	(2,000,00)	09.49/
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(126,039.27)	(2,000.00)	-98.4%
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)			(126,039.27)	(2,000.00)	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	755,652.58	629,613.31	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			755,652.58	629,613.31	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			755,652.58	629,613.31	-16.7%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			629,613.31	627,613.31	-0.3%
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	629,613.31	627,613.31	-0.3%
Building	0000	9780	629,613.31		
Building	0000	9780		627,613.31	
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	Pacourae Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description  G. ASSETS	Resource Codes	Object Codes	Griadulied Actuals	Dudget	Difference
1) Cash					
a) in County Treasury		9110	629,613.31		
Fair Value Adjustment to Cash in County Treasury	1	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			629,613.31		
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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			629,613.31		

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	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	8,329.41	2,000.00	-76.0
Net Increase (Decrease) in the Fair Value of Investment	s	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			8,329.41	2,000.00	-76.0
TOTAL, REVENUES			8,329.41	2,000.00	-76.0

		-			
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/Aiternative		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	20,339.11	0.00	-100.0%
Noncapitalized Equipment		4400	111,629.57	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			131,968.68	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	nts	5600	0,00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
	Tradouros codos	0.0,001.000.00	Ondation retains	200900	
Professional/Consulting Services and Operating Expenditures		5800	2,400.00	4,000.00	66.7%
,		5900	0.00	0.00	0.0%
Communications		5900			
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		2,400.00	4,000.00	66.7%
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					
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	t Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			134,368,68	4,000,00	-97.0%

#### Unaudited Actuals Building Fund Expenditures by Object

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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/					0.0%
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- 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 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	0.09
(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%

# CAPITAL FACILITIES DEVELOPER FEES



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of \$2.24 for residential and \$.36 for commercial development.

# CAPITAL FACILITIES FUND - DEVELOPER FEES 2017-18 Unaudited Actuals Summary

AUDITED BEG	INNING BALANCE	\$186,972
D-1 1 1 2		
REVENUES	I CPP C	•
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
To	Other Local Revenues	\$412,948
101	ai Kevenues	\$412,948
EXPENDITURE	SS .	
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$82,497
	Services, Other Operating Expenses	\$71,785
	Capital Outlay	\$80,593
	Other Outgoing	\$0
Tot	al Expenditures	\$234,875
EXCESS (DEFI	CIENCY)OF REVENUES	\$178,073
OTHER FINAN	ICING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
Tot	al Other Financing Sources/Uses	\$0
NICT INCOURSE	F (DECREACE) IN FUND	#1E8 0E0
NET INCREAS	E (DECREASE) IN FUND	\$178,073
ENDING FUND	D BALANCE	\$365,045
	S OF ENDING FUND BALANCE	
	erved Amounts	
Oth	ner Designated	\$365,045

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	412,947.76	301,000.00	-27.1%
5) TOTAL, REVENUES			412,947.76	301,000.00	-27.1%
B. EXPENDITURES				i	
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	82,497.11	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	71,785.11	175,000.00	143.8%
6) Capital Outlay		6000-6999	80,592.71	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			234,874.93	175,000.00	-25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			178,072.83	126,000.00	-29.2%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
	Resource codes	Object Oodes	Olladated Actuals	Duage	5110701100
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			178,072.83	126,000.00	-29.2%
F. FUND BALANCE, RESERVES			1,0,0,2.00		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,972.14	365,044.97	95.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,972.14	365,044.97	95.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,972.14	365,044.97	95.2%
, , , , , , , , , , , , , , , , , , , ,			,		24 50/
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			365,044.97	491,044.97	34.5%
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	365,044.97	491,044.97	34,5%
Capital Facilities	0000	9780	365,044.97		
Capital Facilities	0000	9780		491,044.97	
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	261,842.79		
Fair Value Adjustment to Cash in County Treasu	ry	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	105,942.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			367,785.30		
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	2,740.33		
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			2,740.33		
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					

B	Danasa Ondon	Ohiost Codos	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Description OTHER STATE REVENUE	Resource Codes	Object Codes	Unaudited Actuals	Budgei	Difference
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	2,922.39	1,000.00	-65.8%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	410,025.37	300,000.00	-26.8%
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			412,947.76	301,000.00	-27.1%
TOTAL, REVENUES			412,947.76	301,000.00	-27.1%

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	61,141.93	0.00	-100.0%
Noncapitalized Equipment		4400	21,355.18	0.00	-100,0%
TOTAL, BOOKS AND SUPPLIES			82,497.11	0.00	-100.0%

Description Res	ource 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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0. <u>0%</u>
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	71,785.11	175,000.00	143.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	ES		71,785.11	175,000.00	143.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	61,314.20	0.00	-100.0%
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	19,278.51	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		·-	80,592.71	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					
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	s)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			234,874.93	175,000. <u>00</u>	-25.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0,0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	. 0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES	,		0.00		
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources			į		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds			-		
Proceeds from Certificates of Participation		8971	0,00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0,00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		<u>-</u>	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

## **COUNTY SCHOOL FACILITIES**

With the passage of SB50, the State School Facilities fund was established pursuant to Education Code Section 1707.43 to receive apportionments authorized by the State Allocation Board for new school facility construction and modernization projects.



#### COUNTY SCHOOL FACILIITES 2017-18 Unaudited Actuals Summary

AUDITED BEGINN	NING BALANCE	\$119
REVENUES	I OPE C	•
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$1,349,545
m . 1	Other Local Revenues	\$11,280
Total	Revenues	\$1,360,825
EXPENDITURES		
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$103,183
	Other Outgoing	\$0
Total I	Expenditures	\$103,183
EXCESS (DEFICIE	NCY) OF REVENUES	\$1,257,642
OTHER FINANCIN	NG SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
Total	Other Financing Sources/Uses	\$0
NET INCREASE /I	DECREASE) IN FUND	\$1,257,642
ALT INCIDASE (E	DECREASE) IN PUND	φ1,257,042
ENDING FUND BA	A1 ANCE	<b>*1.0</b> 22.26
ENDING FUND BA	ALANCE	\$1,257,76
COMPONENTS O	F ENDING FUND BALANCE	
Other	Assignments	\$11,399
Restric	7	1,246,362

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	1,349,545.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,279.67	0.00	-100.0%
5) TOTAL, REVENUES			1,360,824.67	0.00	-100 <u>.0%</u>
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	103,182.75	800,000.00	675.3%
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			103,182.75	800,000.00	675.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,257,641.92	(800,000.00)	-163.6%
D. OTHER FINANCING SOURCES/USES			1,201,011102	(555)555	
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%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,257,641.92	(800,000,000)	-163.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119.74	1,257,761.66	1050310.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119.74	1,257,761.66	1050310,6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119.74	1,257,761.66	1050310.6%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			1,257,761.66	457,761.66	-63.6%
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	1,246,362.25	446,362.25	-64.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		9780	11,399.41	11,399.41	0.0%
Other Assignments	0000			11,599.41	0.070
County School Facilities	0000	9780	11,399.41	44 200 44	
County School Facilities	0000	9780		11,399.41	
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	1,297,875.16		
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		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,297,875.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
Accounts Payable		9500	40,113.50		
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			40,113.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,257,761.66		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes		Budget	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				į	
School Facilities Apportionments		8545	1,349,545.00	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	· · · · · · · · · · · · · · · · · · ·		1,349,545.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales Sale of Équipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,279.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	s	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			11,279.67	0,00	-100.0%
TOTAL, REVENUES			1,360,824.67	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%

Description F	Resource Codes C	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%
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	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					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,582.75	800,000.00	783.2%
Books and Media for New School Libraries		6200	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300		~**	-100.0%
Equipment		6400	12,600.00	0.00	
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,182.75	800,000.00	675.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0,00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	(nete)	. ,55	0.00	0.00	0.09
TOTAL OTHER OUTSO (excluding Translets of Indirect Co	uota)		0.00	. 0,00	0.07
TOTAL, EXPENDITURES			103,182.75	800,000.00	675.39

#### Unaudited Actuals County School Facilities Fund Expenditures by Object

09 61903 0000000 Form 35

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund		i			
From: All Other Funds		8913	0.00	0.00	0.09
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	0.0

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%
<u> </u>		14	0.00	9,55	5.57
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

# SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes,



# SPECIAL RESERVE FUND FOR CAPITAL OUTLAY 2017-18 Unaudited Actuals Summary

	INNING BALANCE		\$306,744
REVENUES			
IL V LINGLS	LCFF Sources		\$0
	Federal Revenues		\$0
	Other State Revenues		\$0
	Other Local Revenues		\$1,857
Tota	al Revenues		\$1,857
CVDCNIDITI IDC	c.	<u></u>	
EXPENDITURE	S Certificated Salaries		\$0
	Classified Salaries		\$0
	Employee Benefits		\$0
	Books and Supplies		\$0
	Services, Other Operating Expenses		\$0
	Capital Outlay		\$175,276
	Other Outgoing		\$0
Tota	al Expenditures		\$175,276
WORCE (DEEL	CIENCOV OF DEVENIES		(41=0.410)
EXCESS (DEFIC	CIENCY) OF REVENUES		(\$173,419
·	CIENCY) OF REVENUES  CING SOURCES/USES		(\$173,419
•			·
•	CING SOURCES/USES		\$0
•	CING SOURCES/USES  Transfers In		\$0 \$0
OTHER FINAN	CING SOURCES/USES  Transfers In  Transfers Out		\$0 \$0 \$0
OTHER FINAN	CING SOURCES/USES  Transfers In  Transfers Out  Other - Proceeds from sale		\$0 \$0 \$0
OTHER FINAN	CING SOURCES/USES  Transfers In  Transfers Out  Other - Proceeds from sale  al Other Financing Sources/Uses		\$0 \$0 \$0
OTHER FINAN  Tota	CING SOURCES/USES  Transfers In  Transfers Out  Other - Proceeds from sale  al Other Financing Sources/Uses  E (DECREASE) IN FUND		\$0 \$0 \$0 <b>\$0</b> (\$173,419
OTHER FINAN  Tota  NET INCREASE	CING SOURCES/USES  Transfers In  Transfers Out  Other - Proceeds from sale  al Other Financing Sources/Uses  E (DECREASE) IN FUND		\$0 \$0 \$0
OTHER FINAN  Tota  NET INCREASE  ENDING FUND  COMPONENTS	CING SOURCES/USES  Transfers In  Transfers Out  Other - Proceeds from sale  al Other Financing Sources/Uses  E (DECREASE) IN FUND  BALANCE  OF ENDING FUND BALANCE		\$0 \$0 \$0 <b>\$0</b> (\$173,419
Tota  NET INCREASE  ENDING FUND  COMPONENTS  Rese	CING SOURCES/USES  Transfers In  Transfers Out  Other - Proceeds from sale  al Other Financing Sources/Uses  E (DECREASE) IN FUND	\$	\$0 \$0 \$0 <b>\$0</b> (\$173,419

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	1,857.76	100,00	-94.6%
5) TOTAL, REVENUES			1,857.76	100.00	-94.6%
B. EXPENDITURES					i
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	175,276.34	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			175,276.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,418.58)	100.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources .		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		·	0.00	0.00	0.0%

#### Lake Tahoe Unified El Dorado County

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(173,418.58)	100.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,743.51	133,324.93	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,743.51	133,324.93	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,743.51	133,324.93	-56.5 <u>%</u>
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			133,324.93	133,424.93	0.1%
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%
		9740	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.070
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	133,324.93	133,424.93	0.1%
Capital Outlay Projects	0000	9780	133,324.93		
Capital Outlay Projects	0000	9780		133,424.93	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Reserve for Economic Oncertainties		****			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		· <del>-</del> · · · · · · · · · · · · · · · · · · ·	<u> </u>		
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS		•			•
1) Cash		0440	400 000 00		
a) in County Treasury		9110	133,323.99		
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			133,323.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
1. LIABILITIES					
1) Accounts Payable		9500	(0.94)		
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		****	(0.94)		
J. DEFERRED INFLOWS OF RESOURCES			(0,0 1)		
		0000	0.00		
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)			133,324.93		

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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,857.76	100.00	-94.6%
Net Increase (Decrease) in the Fair Value of Investme	nts	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			1,857.76	100.00	-94,6%
TOTAL, REVENUES			1,857.76	100.00	-94.6%

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 F	Resource Codes Object C	Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	510	0	0.00	0.00	0.0%
Travel and Conferences	520	0	0.00	0.00	0.0%
Insurance	5400-5	5450	0.00	0.00	0.0%
Operations and Housekeeping Services	550	0	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s 560	0	0.00	0.00	0.0%
Transfers of Direct Costs	571	0	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	575	ю [	0.00	0.00	0.0%
Professional/Consulting Services and				·	
Operating Expenditures	580	0	0,00	0.00	0.0%
Communications	590	0	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	610	10	0.00	0.00	0.0%
Land Improvements	617	ю	40,878.00	0.00	-100.0%
Buildings and Improvements of Buildings	620	0	114,925.77	0.00	-100.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries	630	10	0.00	0.00	0.0%
Equipment	640	10	19,472.57	0.00	-100.0%
Equipment Replacement	650	10	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			175,276.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		!			
Other Transfers Out		:			
Transfers of Pass-Through Revenues To Districts or Charter Schools	721	1	0.00	0.00	0.0%
To County Offices	721	2	0.00	0.00	0.0%
To JPAs	721	3	0,00	0.00	0.0%
All Other Transfers Out to All Others	729	9	0,00	0.00	0.0%
Debt Service				1	
Debt Service - Interest	743	88	0.00	0.00	0.0%
Other Debt Service - Principal	743	9	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C			0.00	0.00	0.0%
	<b>,</b>		5.50		
TOTAL, EXPENDITURES			175,276.34	0.00	-100.0%

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					
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%
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(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%

# FOUNDATION ACCOUNT "TAHOE TROUT FARM SCHOLARSHIP"

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated \$100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.



#### FOUNDATION PRIVATE - PURPOSE TRUST FUND 2017-18 Unaudited Actuals Summary

AUDITED BEGI	NNING NET POSITION	\$100,334
REVENUES		
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$0
Tota	l Revenues	\$0
EXPENDITURES	Certificated Salaries	¢.c
	Certificated Salaries Classified Salaries	\$0
		\$0 \$0
	Employee Benefits Books and Supplies	\$0 \$0
	Services, Other Operating Expenses	\$C \$C
	Capital Outlay	\$C \$C
	Other Outgoing	\$0
Tota	l Expenditures	\$0
7000	, <u> </u>	<u> </u>
EXCESS (DEFIC	IENCY) OF REVENUES	\$0
OTHER FINANC	CING SOURCES/USES	
	Transfers In	\$0
<b>77</b>	Transfers Out	\$0
Tota	1 Other Financing Sources/Uses	\$0
NET INCREASE	(DECREASE) IN FUND	\$0
ENDING NET P	OSITION	\$100,334
	OF EVENING THIND BALANCE	
	OF ENDING FUND BALANCE	
	rved Amounts	
	ricted	\$ -
Othe	r Designated	\$ -

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES	Resource Codes	Object Codes	Ollaudited Actuals	Duuget	Difference
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	100.00	Nev
5) TOTAL, REVENUES			0.00	100.00	Nev
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		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, EXPENSES		!	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	100.00	Nev
D. OTHER FINANCING SOURCES/USES		•			
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
ხ) 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 NET POSITION (C + D4)			0.00	100.00	Nev
F. NET POSITION					
Beginning Net Position     As of July 1 - Unaudited		9791	100,333.91	100,333.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,333.91	100,333.91	0.0%
d) Other Restatements		9795	0,00	0,00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,333.91	100,333.91	0.09
2) Ending Net Position, June 30 (E + F1e)		i	100,333.91	100,433.91	0.19
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0,00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	100,333.91	100,433 <u>.91</u>	0.1%

Description F	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS	<del></del>				
Cash     a) in County Treasury		9110	100,333.91		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			100,333.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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<del></del>					
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Cong-Term Liabilities     a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0,00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			100,333.91		

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
Ali Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				•	
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	100.00	Nev
Net Increase (Decrease) in the Fair Value of Inves	stments	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	100.00	Nev
TOTAL, REVENUES			0.00	100.00	Nev

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
	Resource Codes	Object Codes	Onaddited Actuals	Bauger	Dillerence
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0,00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS				Ì	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0,00	0.00	0.0%
Unemployment insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized 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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	ES		0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect (	Costs)		0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00_	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS		:			
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0%
		·			
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

### **ADA**



The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

Because LTUSD is a declining enrollment district, the State allows the District to use its prior year ADA as the base in calculating the current year revenue.

Dorado County	2016-	17 Unaudited	Actuals	2	017-18 Budge	t
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
Description	1-2707	Aimaui AbA	T dilada / LD/T			
A. DISTRICT						
Total District Regular ADA     Includes Opportunity Classes, Home &						1
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI				1		
and Extended Year, and Community Day		9				
School (includes Necessary Small School	0.007.05	0.057.45	3,730.00	3.697.94	3,697.94	3,730.03
ADA) 2. Total Basic Aid Choice/Court Ordered	3,697.95	3,657.15	3,730.00	3,097.94	3,097.94	3,730.03
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &				1		
Hospital, Special Day Class, Continuation					e.	
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)	3,697.95	3,657.15	3,730.00	3,697.94	3,697.94	3,730.03
5. District Funded County Program ADA						
a. County Community Schools b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary	ĺ					
Schools, Technical, Agricultural, and Natural			Į.			
Resource Conservation 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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	3,697.95	3,657.15	3,730.00	3,697.94	3,697.94	3,730.03
7. Adults in Correctional Facilities 8. Charter School ADA	Name of the last of the last					
(Enter Charter School ADA using						
Tab C. Charter School ADA)			21777			

## **MISCELLANEOUS**

- $\rightarrow$  Certification
- $\rightarrow$  Categoricals
- $\rightarrow$  CEA
- $\rightarrow$  Lottery Report
- → Summary of Interfund Activities
- → GANN Limit
- → Indirect Cost
- $\rightarrow$  ESMOE



Printed: 9/6/2018 9:02 AM

	UNAUDITED ACTUAL FINANCIAL REPORT:	
	To the County Superintendent of Schools:	
	2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. with Education Code Section 41010 and is hereby approached the school district pursuant to Education Code Section 4	oved and filed by the governing board of
	Signed:	Date of Meeting: Sep 11, 2018_
	Clerk/Secretary of the Governing Board (Original signature required)	
	To the Superintendent of Public Instruction:	
	2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. by the County Superintendent of Schools pursuant to Ed	•
	Signed:	Date:
	Signed: County Superintendent/Designee (Original signature required)	Date:
<del>Čessý při s sa</del>	County Superintendent/Designee	
	County Superintendent/Designee (Original signature required)	
	County Superintendent/Designee (Original signature required)  For additional information on the unaudited actual report	rts, please contact:
	County Superintendent/Designee (Original signature required)  For additional information on the unaudited actual report For County Office of Education:	rts, please contact: For School District:
	County Superintendent/Designee (Original signature required)  For additional information on the unaudited actual report For County Office of Education:  Roslynne Manansala-Smith	rts, please contact:  For School District:  Billy Wessell
	County Superintendent/Designee (Original signature required)  For additional information on the unaudited actual report For County Office of Education:  Roslynne Manansala-Smith  Name  Director of External Services  Title	rts, please contact:  For School District:  Billy Wessell  Name Chief Bus & Oper Officer  Title
	County Superintendent/Designee (Original signature required)  For additional information on the unaudited actual report For County Office of Education:  Roslynne Manansala-Smith  Name Director of External Services  Title 530 295-2214	rts, please contact:  For School District:  Billy Wessell  Name Chief Bus & Oper Officer  Title 530 541-2850
	County Superintendent/Designee (Original signature required)  For additional information on the unaudited actual report For County Office of Education:  Roslynne Manansala-Smith  Name Director of External Services  Title 530 295-2214  Telephone	rts, please contact:  For School District:  Billy Wessell  Name Chief Bus & Oper Officer  Title 530 541-2850  Telephone
	County Superintendent/Designee (Original signature required)  For additional information on the unaudited actual report For County Office of Education:  Roslynne Manansala-Smith  Name Director of External Services  Title 530 295-2214	rts, please contact:  For School District:  Billy Wessell  Name Chief Bus & Oper Officer  Title 530 541-2850

Lake Tahoe Unified El Dorado County

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

09 61903 0000000 Form CA

Printed: 9/12/2018 5:39 PM

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	62.68%
	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	40.00
	Finance must be notified of increases within 45 days of budget adoption.	
	I marice must be notified of mereases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$24,920,652.93
	Appropriations Subject to Limit	\$24,920,652.93
	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	3.45%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	
L		

# 2017/2018 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

		Spec Ed PL 94-	Spec Ed	Spec Ed
FEDERAL PROGRAM NAME	NCLB Title I	142	Preschool	Preschool Local
FEDERAL CATEGORICAL#	84.01	84.027	84.173A	84.027
RESOURCE CODE	3010	3310	3315	3320
REVENUE OBJECT/GOAL	8290	8181/5001	8182/5730	8182/5001
DESCRIPTION/GRANT PERIOD				
Indirect Rate to Use				
AWARD				
Prior Year Carryover	128,678.27	-	-	31,671.85
2.a.Current Year Award	611,503.00	769,185.00	43,253.00	90,012.00
b. Transferability (NCLB)				
c. Adj Curr Yr Award				
(sum lines 2a and 2b)	611,503.00	769,185.00	43,253.00	90,012.00
3. Required Matching Funds or				
Other		47,960.21	-	-
4. Total Available Award				
(sum lines 1, 2c, & 3)	740,181.27	817,145.21	43,253.00	121,683.85
REVENUES				
5. Revenue Deferred from Prior				
Year	-	-	-	
6. Cash Received in Current Year	590,878.08	605,128.00	30,139.02	54,054.85
7. Contributed Matching Funds		47,960.21	-	-
8. Total Available				
(sum lines 5, 6, & 7)	590,878.08	653,088.21	30,139.02	54,054.85
EXPENDITURES				
9. Donor-Authorized Expend	561,766.39	817,145.21	43,253.00	121,683.85
10. Non Donor-Authorized				
Expenditures		-	-	-
11. Total Expenditures	FC4 7CC 20	047 445 04	40.050.00	404 000 05
(sum line 9 plus line 10) 12. Amounts included in Line 6	561,766.39	817,145.21	43,253.00	121,683.85
above for Prior Year Adm				
13. Calculation of Deferred				
Revenue or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12)	20 111 60	(164.057.00)	(12 112 00)	(67 620 00)
a. Unearned Revenue	29,111.69 29,111.69	(164,057.00)	(13,113.98)	(67,629.00)
b. Accounts Payable	29,111.09			
c. Accounts Receivable		164 057 00	13 113 00	67 620 00
14. Unused Grant Award Calc		164,057.00	13,113.98	67,629.00
(line 4 minus line 9)	178,414.88	_	_	_
15. If carryover is allowed, enter	170,717.00			
line 14 amount here	178,414.88	_	_	_
16. Reconciliation of Revenue	170,717.00			
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	561,766.39	769,185.00	43,253.00	121,683.85
miles mile 100 pide mile 100)	001,700.00	700,100.00	10,200.00	121,000.00

Def Rev or AR should agree with Fund Bal in QSS

carryover 15% max. (thru Sept)

# 2017/2018 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

	1	Spec Ed	Ī	Spec Ed	
	Spec Ed	Presch Staff	Spec Ed Early	Alt Dispute	Voc Ed
FEDERAL PROGRAM NAME	Mental Health		Incentive	Resolution	Program
FEDERAL CATEGORICAL #	Wertai Fleatti	84.173A	84.0181	Nesolution	84.048A
RESOURCE CODE	3327	3345	3385	3395	3550
REVENUE OBJECT/GOAL	8182/5001	8182/5001	8182/5001	8182/5001	8290
DESCRIPTION/GRANT PERIOD	0102/3001	0102/3001	0102/3001	0102/3001	0290
Indirect Rate to Use					
AWARD					
Prior Year Carryover	-	-	-	-	
2.a.Current Year Award	44,014.00	1,000.00	80,418.00	15,822.00	23,414.00
b. Transferability (NCLB)					
c. Adj Curr Yr Award					
(sum lines 2a and 2b)	44,014.00	1,000.00	80,418.00	15,822.00	23,414.00
3. Required Matching Funds or					
Other			3,006.82	-	
4. Total Available Award					
(sum lines 1, 2c, & 3)	44,014.00	1,000.00	83,424.82	15,822.00	23,414.00
REVENUES					
5. Revenue Deferred from Prior					
Year	-	-	-	-	-
6. Cash Received in Current Year	20 777 00	925.41	F2 760 00	1 702 00	12 202 02
7. Contributed Matching Funds	30,777.00	923.41	53,769.00 3,006.82	1,702.00	13,203.03
8. Total Available	-		3,000.02	-	
(sum lines 5, 6, & 7)	30,777.00	925.41	56,775.82	1,702.00	12 202 02
EXPENDITURES	30,777.00	920.41	30,773.02	1,702.00	13,203.03
9. Donor-Authorized Expend	41,895.41	1,000.00	83,424.82	1,702.00	23,414.00
10. Non Donor-Authorized	41,033.41	1,000.00	00,727.02	1,702.00	20,414.00
Expenditures					
11. Total Expenditures					
(sum line 9 plus line 10)	41,895.41	1,000.00	83,424.82	1,702.00	23,414.00
12. Amounts included in Line 6	11,000.11	1,000.00	00, 12 1.02	1,702.00	20,111.00
above for Prior Year Adm					_
13. Calculation of Deferred					
Revenue or A/P, & A/R amounts					
(line 8 minus line 9 plus line 12)	(11,118.41)	(74.59)	(26,649.00)	_	(10,210.97)
a. Unearned Revenue	(11,110.11)	- (1.1.00)	(20,010.00)		-
b. Accounts Payable					
c. Accounts Receivable	11,118.41	74.59	26,649.00	-	10,210.97
14. Unused Grant Award Calc	,				,
(line 4 minus line 9)	2,118.59	-	-	14,120.00	-
15. If carryover is allowed, enter					
line 14 amount here	2,118.59	-	-	14,120.00	-
16. Reconciliation of Revenue				·	
(line 5 plus line 6 minus line 13a					
minus line 13b plus line 13c)	41,895.41	1,000.00	80,418.00	1,702.00	23,414.00
Dof Doy or AD abouted agree with	MU Doos Thru				

Def Rev or AR should agree with Fund Bal in QSS

MH Pass Thru to Alpine \$1,108

## 2017/2018 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

·			1
	Title II Dant A	Title III Dowt A	TOTAL
FEDERAL PROGRAM NAME	Title II Part A	Title III Part A	TOTAL
FEDERAL CATEGORICAL #	84.367	84.365	
RESOURCE CODE	4035	4203	
REVENUE OBJECT/GOAL	8290	8290	
DESCRIPTION/GRANT PERIOD	Teach Qual	LEP	
Indirect Rate to Use			
AWARD			
Prior Year Carryover	59,286.66	19,657.73	239,294.51
2.a.Current Year Award	97,978.00	106,760.00	1,883,359.00
b. Transferability (NCLB)			-
c. Adj Curr Yr Award			
(sum lines 2a and 2b)	97,978.00	106,760.00	1,883,359.00
3. Required Matching Funds or	,	,	, ,
Other	-		50,967.03
4. Total Available Award			
(sum lines 1, 2c, & 3)	157,264.66	126,417.73	2,173,620.54
REVENUES	·	·	
5. Revenue Deferred from Prior			
Year	_	_	_
6. Cash Received in Current Year	104,638.66	74,153.73	1,559,368.78
7. Contributed Matching Funds	-	,	50,967.03
8. Total Available			30,001.00
(sum lines 5, 6, & 7)	104,638.66	74,153.73	1,610,335.81
EXPENDITURES	,	,	.,,
9. Donor-Authorized Expend	131,988.93	87,122.85	1,914,396.46
10. Non Donor-Authorized	101,000.00	01,122.00	1,011,000.10
Expenditures			_
11. Total Expenditures			
(sum line 9 plus line 10)	131,988.93	87,122.85	1,914,396.46
12. Amounts included in Line 6	101,000.00	07,122.00	1,011,000.10
above for Prior Year Adm			_
13. Calculation of Deferred			
Revenue or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	(27,350.27)	(12,969.12)	(304,060.65)
a. Unearned Revenue	(21,000.21)	(12,000.12)	29,111.69
b. Accounts Payable			
c. Accounts Receivable	27,350.27	12,969.12	333,172.34
14. Unused Grant Award Calc	21,000.21	12,000.12	000,172.04
(line 4 minus line 9)	25,275.73	39,294.88	259,224.08
15. If carryover is allowed, enter	20,210.10	55,254.00	200,224.00
line 14 amount here	25,275.73	39,294.88	259,224.08
16. Reconciliation of Revenue	20,210.10	00,204.00	200,227.00
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	131,988.93	87,122.85	1,863,429.43
minus ime rob pius ime roc)	131,300.33	07,122.00	1,000,428.43

Def Rev or AR should agree with Fund Bal in QSS

# 2017/2018 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

	After School			STRS On-	
	Ed & Safety	Spec Ed	Workability	Behalf Pension	
STATE PROGRAM NAME	ASES	Infant.	STMS/STHS	Contrib	TOTAL
	PCA 23939	84.027A			
RESOURCE CODE	6010	6515	6520	7690	
REVENUE OBJECT/GOAL	8590	8590/5710	8590/5001	8590	
LOCAL DESCRIPTION			1541/1540		
Indirect Rate to Charge					
AWARD					
1. Prior Year Carryover	_	2,609.00	_	-	2,609.00
2.a.Current Year Award	314,981.55	1,114.00	101,024.00	1,478,720.00	1,895,839.55
b. Transferability (NCLB)	011,001.00	1,111.00	101,021.00	1,170,720.00	-
c. Adj Curr Yr Award					
(sum lines 2a and 2b)	314,981.55	1,114.00	101,024.00	1,478,720.00	1,895,839.55
3. Required Matching	014,001.00	1,114.00	101,024.00	1,470,720.00	1,000,000.00
Funds/Other					_
4. Total Available Award					_
(sum lines 1, 2c, & 3)	314,981.55	3,723.00	101,024.00	1,478,720.00	1,898,448.55
REVENUES	314,301.33	3,723.00	101,024.00	1,470,720.00	1,030,440.33
5. Revenue Deferred from Prior					
Year					
l eai	-				-
6. Cash Received in Current Year	283,483.40	2 600 00	58,903.00	1,478,720.00	1 000 715 40
7. Contributed Matching Funds	203,403.40	2,609.00	30,903.00	1,470,720.00	1,823,715.40
8. Total Available					-
(sum lines 5, 6, & 7)	283,483.40	2,609.00	58,903.00	1,478,720.00	1,823,715.40
EXPENDITURES	203,403.40	2,009.00	30,903.00	1,470,720.00	1,023,713.40
9. Donor-Authorized Expend	244 004 55	2 722 00	404 004 00	4 470 700 00	4 000 440 55
•	314,981.55	3,723.00	101,024.00	1,478,720.00	1,898,448.55
10. Non Donor-Authorized					
Expenditures					-
11. Total Expenditures	044.004.55	0.700.00	404 004 00	4 470 700 00	4 000 440 55
(sum line 9 plus line 10) 12. Amounts included in Line 6	314,981.55	3,723.00	101,024.00	1,478,720.00	1,898,448.55
above for Prior Year Adm					-
13. Calculation of Deferred					
Revenue or A/P, & A/R amounts	(24 400 45)	(4 444 00)	(40 404 00)		(74 700 45)
(line 8 minus line 9 plus line 12)	(31,498.15)	(1,114.00)	(42,121.00)	-	(74,733.15)
a. Deferred Revenue		-			-
b. Accounts Payable	04 400 45	4 44 4 00	40.404.00		74 700 45
c. Accounts Receivable	31,498.15	1,114.00	42,121.00	-	74,733.15
14. Unused Grant Award Calc					
(line 4 minus line 9)	-	-	-	-	-
15. If carryover is allowed, enter					
line 14 amount here	-	-	-	-	-
16. Reconciliation of Revenue					
(line 5 plus line 6 minus line 13a	04460455	0.700.00	404 004 00	4 470 700 00	4 000 440 55
minus line 13b plus line 13c)	314,981.55	3,723.00	101,024.00	1,478,720.00	1,898,448.55

### 2017/2018 Unaudited Actuals FEDERAL AWARDS

FEDERAL PROGRAM NAME	Medi-Cal	TOTAL
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION		
Indirect Rate to Charge		
AWARD		
Prior Year Restricted Ending		
Balance	236,574.04	236,574.04
2.Current Year Award	57,713.24	57,713.24
Required Matching Funds/Other		-
4. Total Available Award (sum		
lines 1, 2, & 3)	294,287.28	294,287.28
REVENUES		
5. Cash Received in Current Year	57,713.24	57,713.24
6. Amounts Included in Line 5 for Prior		
Year Adjustments	-	-
7. a. Accounts Receivable (Payable)		
(line 2 minus lines 5 & 6)	-	-
b. Non-current Accounts Receivable		-
c. Current Accounts Receivable		
(line 7a minus line 7b)	-	-
8. Contributed Matching Funds	-	-
9. Total Available		
(sum lines 5, 7c, & 8)	57,713.24	57,713.24
EXPENDITURES		
10. Donor-Authorized Expend	67,264.26	67,264.26
11. Non Donor-Authorized		
Expenditures		-
12. Total Expenditures		
(sum line 10 plus line 11)	67,264.26	67,264.26
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	227,023.02	227,023.02

#### 2017/2018 Unaudited Actuals STATE AWARDS

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

		Education	CA Clean	
		Education		Calvanta a
OTATE DDOOD ANA NAME		Protection	Energy Jobs	Educator
STATE PROGRAM NAME	Unrestr Lottery	Account	Act	Effectiveness
STATE ID NUMBER				25310
RESOURCE CODE	1100	1400	6230	6264
REVENUE OBJECT	8560	8012	8590	8590
LOCAL DESCRIPTION				
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	-	-	667,096.77	168,042.17
2.Current Year Award	566,920.31	740,080.00	216,351.00	-
3. Required Matching Funds/Other	-	(134,886.00)	-	-
4. Total Available Award (sum				
lines 1, 2, & 3)	566,920.31	605,194.00	883,447.77	168,042.17
REVENUES				
5. Cash Received in Current Year	401,628.38	740,080.00	216,351.00	-
6. Amounts Included in Line 5 for Prior				
Year Adjustments	-	-	-	-
7. a. Accounts Receivable (Payable)				
(line 2 minus lines 5 & 6)	165,291.93	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	165,291.93	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	566,920.31	740,080.00	216,351.00	-
EXPENDITURES				
10. Donor-Authorized Expend	566,920.31	605,194.00	673,133.00	168,042.17
11. Non Donor-Authorized	,	,	·	,
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	566,920.31	605,194.00	673,133.00	168,042.17
RESTRICTED ENDING BALANCE	,	,		,
13. Current Year				
(line 4 minus line 10)	-	-	210,314.77	_
1 /		Ctoto Aid	,	

State Aid Prior Year

#### 2017/2018 Unaudited Actuals STATE AWARDS

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

	Restr Lottery		Sp Ed - State	Sp Ed - Mental
STATE PROGRAM NAME	Instr Mtls	Sp Ed - State	Infant	Health Svcs
STATE ID NUMBER	moti milo	op La Giaio	man	11001111 0100
RESOURCE CODE	6300	6500	6510	6512
REVENUE OBJECT	8590	8590	8311	8590
LOCAL DESCRIPTION				
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending				
Balance	118,117.91	45,203.85	165,384.07	-
2.Current Year Award	228,508.90	2,204,174.00	82,760.00	233,059.00
3. Required Matching Funds/Other	-	1,630,238.94		935.18
4. Total Available Award (sum				
lines 1, 2, & 3)	346,626.81	3,879,616.79	248,144.07	233,994.18
REVENUES				
5. Cash Received in Current Year	106,592.09	2,204,174.00	82,760.00	193,853.00
6. Amounts Included in Line 5 for Prior				
Year Adjustments	-	-	-	-
7. a. Accounts Receivable (Payable)				
(line 2 minus lines 5 & 6)	121,916.81	38,419.39	-	39,206.00
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	121,916.81	38,419.39	-	39,206.00
Contributed Matching Funds     Total Available	-	1,591,819.55	-	-
	000 500 00	0.004.440.04	00.700.00	000 050 00
(sum lines 5, 7c, & 8)  EXPENDITURES	228,508.90	3,834,412.94	82,760.00	233,059.00
				222 224 42
10. Donor-Authorized Expend	171,255.06	3,843,546.56	76,579.90	233,994.18
11. Non Donor-Authorized				
Expenditures 12. Total Expenditures		-	-	
(sum line 10 plus line 11)	171,255.06	2 9/2 5/6 56	76 570 00	222 004 10
RESTRICTED ENDING BALANCE	17 1,200.00	3,843,546.56	76,579.90	233,994.18
13. Current Year				
	175 074 75	26.070.00	474 504 47	
(line 4 minus line 10)	175,371.75	36,070.23	171,564.17	MU Door Thru

MH Pass Thru to Alpine \$5714

#### 2017/2018 Unaudited Actuals STATE AWARDS

	College Readiness	Routine Restricted	
STATE PROGRAM NAME	Block Grant	Maint	TOTAL
STATE ID NUMBER	PCA 25340		
RESOURCE CODE	7338	8150	
REVENUE OBJECT	8590		
LOCAL DESCRIPTION			
Indirect Rate to Charge			
AWARD			
Prior Year Restricted Ending			
Balance	76,845.02	-	1,240,689.79
2.Current Year Award	-	1,014,220.83	5,286,074.04
3. Required Matching Funds/Other	-	-	1,496,288.12
4. Total Available Award (sum			
lines 1, 2, & 3)	76,845.02	1,014,220.83	8,023,051.95
REVENUES			
5. Cash Received in Current Year	-	1,014,220.83	4,959,659.30
6. Amounts Included in Line 5 for Prior			
Year Adjustments	-		-
7. a. Accounts Receivable (Payable)			
(line 2 minus lines 5 & 6)	-	-	364,834.13
b. Non-current Accounts Receivable			-
c. Current Accounts Receivable			004.004.40
(line 7a minus line 7b)	-	-	364,834.13
Contributed Matching Funds     Total Available	-		1,591,819.55
(sum lines 5, 7c, & 8)	-	1,014,220.83	6,916,312.98
EXPENDITURES			
10. Donor-Authorized Expend	11,668.23	1,014,220.83	7,364,554.24
11. Non Donor-Authorized			
Expenditures		-	-
12. Total Expenditures			
(sum line 10 plus line 11)	11,668.23	1,014,220.83	7,364,554.24
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	65,176.79	-	658,497.71

## 2017/2018 Unaudited Actuals LOCAL GRANT AWARDS REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

	1		1
	McKinney-	Career Tech	
	Vento	Ed Incentive	
LOCAL PROGRAM NAME	vento	Grant	TOTAL
RESOURCE CODE	9022	9054	
REVENUE OBJECT	8285	8699	
LOCAL DESCRIPTION			
Indirect Rate to Charge			
AWARD			
Prior Year Carryover	_	23,994.87	_
2.a.Current Year Award	8,025.00	276,037.41	284,062.41
b. Transferability (NCLB)	0,023.00	270,037.41	204,002.41
c. Adj Curr Yr Award			-
(sum lines 2a and 2b)	9.025.00	276 027 44	204 062 44
3. Required Matching	8,025.00	276,037.41	284,062.41
Funds/Other			
4. Total Available Award		-	-
	0.005.00	200 022 20	200 057 20
(sum lines 1, 2c, & 3)	8,025.00	300,032.28	308,057.28
REVENUES			
5. Revenue Deferred from Prior			
Year	-	-	-
6. Cash Received in Current Year	8,025.00	300,032.28	308,057.28
7. Contributed Matching Funds			-
8. Total Available			
(sum lines 5, 6, & 7)	8,025.00	300,032.28	308,057.28
EXPENDITURES			
Donor-Authorized Expend	8,025.00	273,606.69	281,631.69
10. Non Donor-Authorized			
Expenditures			-
11. Total Expenditures			
(sum line 9 plus line 10)	8,025.00	273,606.69	281,631.69
12. Amounts included in Line 6			
above for Prior Year Adm			-
13. Calculation of Deferred			
Revenue or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	-	26,425.59	26,425.59
a. Deferred Revenue		26,425.59	26,425.59
b. Accounts Payable		-	-
c. Accounts Receivable	-		-
14. Unused Grant Award Calc			
(line 4 minus line 9)	-	26,425.59	26,425.59
15. If carryover is allowed, enter		1, 2010	2,12333
line 14 amount here	_	26,425.59	26,425.59
16. Reconciliation of Revenue			20, .20.00
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	8,025.00	273,606.69	281,631.69
	5,525.00	P/Y Award	

P/Y Award Adj

	Donations	Donations	Donations	Donations	
	Elem PE	Elem PE	Elem PE	Elem PE	Donations
LOCAL PROGRAM NAME	Bijou	LTESM	Sierra House	Tahoe Valley	Mt. Tallac
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	0055	0055	0055	0055	0103
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance					1,856.29
2.Current Year Award	3,000.00	3,000.00	3,000.00	3,000.00	58.90
3. Required Matching Funds/Other					
4. Total Available Award (sum					
lines 1, 2, & 3)	3,000.00	3,000.00	3,000.00	3,000.00	1,915.19
REVENUES					
5. Cash Received in Current Year	3,000.00	3,000.00	3,000.00	3,000.00	58.90
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
Contributed Matching Funds					
9. Total Available					
(sum lines 5, 7c, & 8)	3,000.00	3,000.00	3,000.00	3,000.00	58.90
EXPENDITURES					
10. Donor-Authorized Expend	3,000.00	2,362.94	823.64	2,948.71	300.00
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	3,000.00	2,362.94	823.64	2,948.71	300.00
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	-	637.06	2,176.36	51.29	1,615.19

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

			T.		-
	Donations	Donations	Donations	Donations	Donations
LOCAL PROGRAM NAME	Bijou	LTESMS	Sierra House	Tahoe Valley	STMS
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT	9010	9010	9010	9010	9010
LOCAL DESCRIPTION	0103	0103	0103	0103	0103
Indirect Rate to Charge	0103	0103	0103	0103	0103
AWARD					
Prior Year Restricted Ending	700.40	4 500 07	0.400.70		0.400.00
Balance	706.12	1,529.27	2,190.78	-	2,409.93
2.Current Year Award	21,715.12	802.45	17,042.00	306.00	1,287.42
Required Matching Funds/Other     Total Available Award (sum)	1,000.00	1,000.00	-	-	-
,	00 404 04	0 004 70	40.000.70	000.00	0.007.05
lines 1, 2, & 3)	23,421.24	3,331.72	19,232.78	306.00	3,697.35
REVENUES					
5. Cash Received in Current Year	21,715.12	802.45	17,042.00	306.00	1,287.42
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds	-	-	-	-	-
9. Total Available					
(sum lines 5, 7c, & 8)	21,715.12	802.45	17,042.00	306.00	1,287.42
EXPENDITURES					
10. Donor-Authorized Expend	1,928.90	2,391.67	4,695.37	200.86	2,495.77
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	1,928.90	2,391.67	4,695.37	200.86	2,495.77
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	21,492.34	940.05	14,537.41	105.14	1,201.58
•	LCAD Survoy	LOAD Comment			

LCAP Survey LCAP Survey Incentive Awd Incentive Awd

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

		1	1	1	
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT	Donations STHS 9010	Donations Bd-010 9010	Donations Supt-011 9010	Donations Tech-017 9010	Donations Districtwide 9010
LOCAL DESCRIPTION	0103	0103	0103	0103	0103
Indirect Rate to Charge					
AWARD					
<ol> <li>Prior Year Restricted Ending Balance</li> <li>Current Year Award</li> <li>Required Matching Funds/Other</li> <li>Total Available Award (sum lines 1, 2, &amp; 3)</li> </ol>	1,669.74 3,273.45 - 4,943.19	94.35	47.72 - 47.72	44.59	5,222.96 2,250.00 - 7,472.96
REVENUES	4,943.19	94.00	47.72	44.55	7,472.90
5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments	3,273.45	-	-	-	2,250.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable	-	_	-	-	-
c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds	-	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	3,273.45	-	-	-	2,250.00
EXPENDITURES					
10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures	306.05	-	-	-	2,595.00
12. Total Expenditures (sum line 10 plus line 11)  RESTRICTED ENDING BALANCE	306.05	-	-	-	2,595.00
13. Current Year (line 4 minus line 10)	4,637.14	94.35	47.72	44.59	4,877.96

\$10.43 Exp fm L2-0737

	Donations Human	Recycle Prgm	Culinary Arts	PALS Reading Prg	Bobcat Enrch Club
LOCAL PROGRAM NAME	Resources	LTESMS	STHS	Bijou	Bijou
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	0103	0104	0138	0300	0301
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	-	640.07	4,789.03	5.18	128.08
2.Current Year Award	300.00	-	1,306.41	-	-
3. Required Matching Funds/Other	-		-		
4. Total Available Award (sum					
lines 1, 2, & 3)	300.00	640.07	6,095.44	5.18	128.08
REVENUES			,		
5. Cash Received in Current Year	300.00	-	1,306.41	-	-
6. Amounts Included in Line 5 for Prior			,		
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	_	_	_	_	_
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	_	_	_	_	_
8. Contributed Matching Funds			_		
9. Total Available					
(sum lines 5, 7c, & 8)	300.00	_	1,306.41	-	-
EXPENDITURES			,		
10. Donor-Authorized Expend	299.18	-	(89.22)	-	-
11. Non Donor-Authorized			()		
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	299.18	_	(89.22)	_	_
RESTRICTED ENDING BALANCE			(333-2)		
13. Current Year					
(line 4 minus line 10)	0.82	640.07	6,184.66	5.18	128.08

				1	1
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION Indirect Rate to Charge AWARD  1. Prior Year Restricted Ending	Digital Photo/Art STHS 9010	Auto Engine STHS 9010 0310	Construction Tech STHS 9010	Technology Sierra House 9010 0517	Garden Dome Project Sierra House 9010 0525
Balance	373.80	2,899.98	6,165.88	12.76	338.39
2.Current Year Award	2,320.00	8,274.56	2,573.00	-	-
3. Required Matching Funds/Other	-	0,27 1.00	2,070.00		
4. Total Available Award (sum					
lines 1, 2, & 3)	2,693.80	11,174.54	8,738.88	12.76	338.39
REVENUES					
5. Cash Received in Current Year	2,320.00	8,274.56	2,573.00	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments					
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable c. Current Accounts Receivable					
(line 7a minus line 7b) 8. Contributed Matching Funds	-	-	-	-	-
9. Total Available					
(sum lines 5, 7c, & 8)	2,320.00	8,274.56	2,573.00	-	-
EXPENDITURES					
10. Donor-Authorized Expend	2,112.31	8,413.53	2,453.72	-	307.71
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures	_	_	_		
(sum line 10 plus line 11)	2,112.31	8,413.53	2,453.72	-	307.71
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	581.49	2,761.01	6,285.16	12.76	30.68

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

<u></u>	i				
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION Indirect Rate to Charge  AWARD  1. Prior Year Restricted Ending Balance 2. Current Year Award	Student Study Team Sierra House 9010 0530 301.42	Lending Library Sierra House 9010 0601 2.08	Library Bijou 9010 0602 285.20 1,011.20	Library LTESM 9010 0602	Library Sierra House 9010 0602 162.52 29.00
3. Required Matching Funds/Other			500.00	500.00	500.00
4. Total Available Award (sum lines 1, 2, & 3)	301.42	2.08	1,796.40	500.00	691.52
REVENUES					
<ul><li>5. Cash Received in Current Year</li><li>6. Amounts Included in Line 5 for Prior Year Adjustments</li></ul>	-	1	1,011.20	ı	29.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
<ul> <li>b. Non-current Accounts Receivable</li> <li>c. Current Accounts Receivable</li> <li>(line 7a minus line 7b)</li> <li>8. Contributed Matching Funds</li> <li>9. Total Available</li> </ul>	-	-	-	-	-
(sum lines 5, 7c, & 8)	-	-	1,011.20	-	29.00
EXPENDITURES					
10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures	-	-	777.66	-	-
12. Total Expenditures (sum line 10 plus line 11)  RESTRICTED ENDING BALANCE	-	-	777.66	-	-
13. Current Year (line 4 minus line 10)	301.42	2.08	1,018.74	500.00	691.52

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### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

					1
				E1 D 1	E. D
				El Dorado	El Dorado
	Library	Library	Library	Comm Fndtn	Comm Fndtn
LOCAL PROGRAM NAME	Tahoe Valley	STMS	STHS	Bijou	LTESM
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	0602	0602	0602	0716	0716
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	621.33	1,028.97	1,178.04	692.72	-
2.Current Year Award	253.92	748.75	371.68	2,000.00	1,000.00
3. Required Matching Funds/Other	500.00			-	·
4. Total Available Award (sum					
lines 1, 2, & 3)	1,375.25	1,777.72	1,549.72	2,692.72	1,000.00
REVENUES	,	•	,	,	,
5. Cash Received in Current Year	253.92	748.75	371.68	2,000.00	1,000.00
6. Amounts Included in Line 5 for Prior				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000100
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	_	_	_	_	_
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	_	_	_	_	_
8. Contributed Matching Funds					
9. Total Available					
(sum lines 5, 7c, & 8)	253.92	748.75	371.68	2,000.00	1,000.00
EXPENDITURES			011100	_,000.00	.,000.00
10. Donor-Authorized Expend	734.02	794.22	1,186.55	1,000.00	_
11. Non Donor-Authorized	754.02	134.22	1,100.00	1,000.00	
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	734.02	794.22	1,186.55	1,000.00	_
RESTRICTED ENDING BALANCE	704.02	1 UT.LL	1,100.00	1,000.00	
13. Current Year					
(line 4 minus line 10)	641.23	983.50	363.17	1,692.72	1,000.00
(mio 4 minus inio 10)	LCAP Survey	300.00	505.17	1,002.12	1,000.00

LCAP Survey Incentive Awd

					T
	El Dorado	El Dorado	El Dorado	El Dorado	El Dorado
	Comm Fndtn	Comm Fndtn	Comm Fndtn	Comm Fndtn	Comm Fndtn
LOCAL PROGRAM NAME	Sierra House	Tahoe Valley	STMS	STHS	Districtwide
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	0716	0716	0716	0716	0716
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	4,504.31	-	10,789.39	781.60	-
2.Current Year Award	1,000.00	3,550.00	1,400.00	-	6,000.00
3. Required Matching Funds/Other			-	-	-
4. Total Available Award (sum					
lines 1, 2, & 3)	5,504.31	3,550.00	12,189.39	781.60	6,000.00
REVENUES					
5. Cash Received in Current Year	1,000.00	3,550.00	1,400.00	-	6,000.00
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds			-	-	-
9. Total Available					
(sum lines 5, 7c, & 8)	1,000.00	3,550.00	1,400.00	-	6,000.00
EXPENDITURES					
10. Donor-Authorized Expend	-	2,550.00	1,399.85	-	-
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures		0.550.05	4 6 6 6 6 -		
(sum line 10 plus line 11)	-	2,550.00	1,399.85	-	-
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	5,504.31	1,000.00	10,789.54	781.60	6,000.00

## REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

<u> </u>					1
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION Indirect Rate to Charge	El Dorado Comm Fndtn Human Resources 9010	Soroptimist STMS 9010	Soroptimist Human Resources 9010	Districtwide Dr. Wigand 9010 0718	LTCC Career Dev STMS 9010
AWARD					
<ol> <li>Prior Year Restricted Ending Balance</li> <li>Current Year Award</li> <li>Required Matching Funds/Other</li> </ol>	55.00 700.00 -	1,800.00	166.88	855.36	679.87
4. Total Available Award (sum lines 1, 2, & 3)	755.00	1,800.00	166.88	855.36	679.87
REVENUES					
<ul><li>5. Cash Received in Current Year</li><li>6. Amounts Included in Line 5 for Prior Year Adjustments</li></ul>	700.00	1,800.00	1	1	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-	-
Contributed Matching Funds     Total Available	-				
(sum lines 5, 7c, & 8)	700.00	1,800.00	-	-	-
EXPENDITURES					
10. Donor-Authorized Expend 11. Non Donor-Authorized	754.25	1,779.95	119.10	-	-
Expenditures 12. Total Expenditures (sum line 10 plus line 11)	754.25	1,779.95	119.10	<u>-</u>	<u>-</u>
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.75	20.05	47.78	855.36	679.87

\$55 fm L2-1256 for Sales Tax

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION	SLT Optimist STMS 9010	SLT Optimist STHS 9010	Physical Education STMS 9010	21st Century Innovation Grant STHS 9010	Performing Arts STHS 9010
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending     Balance     Current Year Award     Required Matching Funds/Other     Total Available Award	6.47 826.00	300.00	230.72 11,352.00	753.13 -	1,400.00 8,237.00
4. Total Available Award (sum lines 1, 2, & 3)	832.47	300.00	11,582.72	753.13	9,637.00
REVENUES		000.00	, = =		0,001.100
<ul><li>5. Cash Received in Current Year</li><li>6. Amounts Included in Line 5 for Prior Year Adjustments</li></ul>	826.00	300.00	11,352.00	1	8,237.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	_
b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b)	_	-	_	-	-
Contributed Matching Funds     Total Available					
(sum lines 5, 7c, & 8)	826.00	300.00	11,352.00	-	8,237.00
EXPENDITURES					
<ul><li>10. Donor-Authorized Expend</li><li>11. Non Donor-Authorized</li><li>Expenditures</li></ul>	818.39	300.00	10,773.97	-	7,997.20
12. Total Expenditures (sum line 10 plus line 11)  RESTRICTED ENDING BALANCE	818.39	300.00	10,773.97	-	7,997.20
13. Current Year (line 4 minus line 10)	14.08	-	808.75	753.13	1,639.80

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION	Athletics STMS 9010 0854	Athletics STHS 9010 0854	Cheer Team STHS 9010	Alpine Ski Team STHS 9010	Track & Field STHS 9010 0859
Indirect Rate to Charge					
AWARD					
<ol> <li>Prior Year Restricted Ending Balance</li> <li>Current Year Award</li> <li>Required Matching Funds/Other</li> <li>Total Available Award (sum</li> </ol>	1,380.73	12,313.92 25,523.23	399.89	890.00	1,000.00
lines 1, 2, & 3)	1,380.73	37,837.15	399.89	890.00	1,000.00
REVENUES					
<ul><li>5. Cash Received in Current Year</li><li>6. Amounts Included in Line 5 for Prior Year Adjustments</li></ul>	-	25,523.23	-	-	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable     c. Current Accounts Receivable     (line 7a minus line 7b)     8. Contributed Matching Funds	-	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	-	25,523.23	-	-	-
EXPENDITURES					
10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures	726.95	30,269.97	-	-	-
12. Total Expenditures (sum line 10 plus line 11)	726.95	30,269.97	-	-	-
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	653.78	7,567.18	399.89	890.00	1,000.00

LOCAL PROGRAM NAME	Attendance Incentive STHS	AVID STHS	Notary Services Supt 011	Bessie Minor Swift Fndtn Bijou	Bessie Minor Swift Fndtn Sierra House
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT	9010	9010	9010	9010	9010
LOCAL DESCRIPTION	0862	0902	1120	1207	1207
Indirect Rate to Charge	0002	0302	1120	1207	1201
AWARD					
Prior Year Restricted Ending     Balance	704.04	2.024.02	25.00	4 220 00	272.47
2.Current Year Award	791.01	3,024.62	35.20	1,326.08	372.47
	-	10,000.00	-	-	-
<ul><li>3. Required Matching Funds/Other</li><li>4. Total Available Award (sum</li></ul>	-				
lines 1, 2, & 3)	704.04	12.024.62	25.20	1 226 00	272.47
REVENUES	791.01	13,024.62	35.20	1,326.08	372.47
		12.22.22			
5. Cash Received in Current Year	-	10,000.00	-	-	-
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds					
9. Total Available					
(sum lines 5, 7c, & 8)	-	10,000.00	-	-	-
EXPENDITURES					
10. Donor-Authorized Expend	500.00	9,162.11	•	-	-
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	500.00	9,162.11	-	-	-
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	291.01	3,862.51	35.20	1,326.08	372.47

LOCAL PROOPANAMA	Bessie Minor Swift Fndtn	Barton Foundation Grant	Barton Foundation Grant Human		ECHO Vail Resorts
LOCAL PROGRAM NAME	Special Ed	Districtwide	Resources	STMS	STHS
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	1207	1208	1208	1209	1209
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	2,750.00	4,749.87	1,843.04	433.82	1,000.00
2.Current Year Award	-	-	-	-	-
3. Required Matching Funds/Other					
4. Total Available Award (sum					
lines 1, 2, & 3)	2,750.00	4,749.87	1,843.04	433.82	1,000.00
REVENUES					
5. Cash Received in Current Year	-	-	-	-	-
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds					
9. Total Available					
(sum lines 5, 7c, & 8)	-	-	-	-	-
EXPENDITURES					
10. Donor-Authorized Expend	2,029.35	-	384.32	-	-
11. Non Donor-Authorized	·				
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	2,029.35	-	384.32	-	-
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	720.65	4,749.87	1,458.72	433.82	1,000.00

	Lake Tahoe	Lake Tahoe	Lake Tahoe	Lake Tahoe	Lake Tahoe
	Educational	Educational	Educational	Educational	Educational
	Fndtn	Fndtn	Fndtn	Fndtn	Fndtn
	Mt. Tallac	Bijou	LTESM	Sierra House	Tahoe Valley
LOCAL PROGRAM NAME	002	003	004	005	006
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	1210	1210	1210	1210	1210
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	1,200.00	9,000.00	-	5,000.00	2,716.00
2.Current Year Award	-	-	-	2,760.00	2,875.00
3. Required Matching Funds/Other					
4. Total Available Award (sum					
lines 1, 2, & 3)	1,200.00	9,000.00	-	7,760.00	5,591.00
REVENUES					
5. Cash Received in Current Year	-	-	-	2,760.00	2,875.00
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds					
9. Total Available				0.700.00	0.075.00
(sum lines 5, 7c, & 8)  EXPENDITURES	-	-	-	2,760.00	2,875.00
10. Donor-Authorized Expend	1,176.80	8,165.35	-	7,479.43	5,448.39
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures (sum line 10 plus line 11)	4 470 00	0.405.05		7 470 40	E 440.00
RESTRICTED ENDING BALANCE	1,176.80	8,165.35	-	7,479.43	5,448.39
13. Current Year	00.00	004.05		000.57	440.04
(line 4 minus line 10)	23.20 \$2,157.77	834.65 \$8,919.22	\$1.82	280.57 \$967.67	142.61
					\$665.36 Reduced per
	Reduced per LTEF	LTEF	LTEF	Reduced per LTEF	LTEF
	LIEF	LIEF	LIEF	LIEF	LIEF

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

	<del> – .</del>	<u>-</u> ·	· · - ·	· · - ·	
	Lake Tahoe	Lake Tahoe	Lake Tahoe	Lake Tahoe	Lake Tahoe
	Educational	Educational	Educational	Educational	Educational
	Fndtn	Fndtn	Fndtn	Fndtn	Fndtn
	STMS	STHS	Ed Services	Districtwide	Human Rsrc
LOCAL PROGRAM NAME	007	800	012	020	026
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	1210	1210	1210	1210	1210
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	1,000.00	7,300.00	-	3,544.18	5,226.00
2.Current Year Award	8,054.40	1,059.00	-	8,419.00	-
3. Required Matching Funds/Other					-
4. Total Available Award (sum					
lines 1, 2, & 3)	9,054.40	8,359.00		11,963.18	5,226.00
REVENUES					
5. Cash Received in Current Year	8,054.40	1,059.00	-	8,419.00	-
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds					
9. Total Available					
(sum lines 5, 7c, & 8)	8,054.40	1,059.00	-	8,419.00	-
EXPENDITURES					
10. Donor-Authorized Expend	8,993.11	8,281.66	-	2,469.93	5,225.88
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	8,993.11	8,281.66		2,469.93	5,225.88
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	61.29	77.34		9,493.25	0.12
	\$2,148.94	\$3,594.68	\$94.22	\$11,413.89	\$64.23
	Reduced per	Increased per	Reduced per	Reduced per	Reduced
	LTEF	LTEF	LTEF	LTEF	\$5,000
					Reallocated
					per LTEF
					\$226 fm L2-

1256 for

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROCRAMANAME	The NEA Foundation	Every 15 Minutes	Spelling Bee	Music Program	Field Trips
LOCAL PROGRAM NAME	STMS	STHS	Districtwide	HR	Mt. Tallac
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT	1011	1015	4007	4050	4070
LOCAL DESCRIPTION	1214	1215	1237	1256	1270
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending     Balance	_	416.67	277.06	2,053.00	700.00
2.Current Year Award	4,500.00	9,500.00	277.00	398.66	7 00:00
3. Required Matching Funds/Other	4,500.00	3,300.00		330.00	
4. Total Available Award (sum					
lines 1, 2, & 3)	4,500.00	9,916.67	277.06	2,451.66	700.00
REVENUES	4,000.00	3,310.01	211.00	2,401.00	700.00
5. Cash Received in Current Year	4,500.00	9,500.00	-	398.66	
6. Amounts Included in Line 5 for Prior	4,500.00	9,500.00	-	390.00	-
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	_	_	_	_	_
b. Non-current Accounts Receivable	_				
c. Current Accounts Receivable					
(line 7a minus line 7b)					
8. Contributed Matching Funds	-	-		_	-
9. Total Available					
(sum lines 5, 7c, & 8)	4,500.00	9,500.00	_	398.66	_
EXPENDITURES	1,000.00	0,000.00		000.00	
10. Donor-Authorized Expend	_	8,795.03	_	2,259.46	_
11. Non Donor-Authorized		0,7 00.00		2,200.40	
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	_	8,795.03	_	2,259.46	_
RESTRICTED ENDING BALANCE		0,. 00.00		2,200.10	
13. Current Year					
(line 4 minus line 10)	4,500.00	1,121.64	277.06	192.20	700.00
(mile i i i i i i i i i i i i i i i i i i	→,000.00	1,121.04	211.00	\$226 to 1.2	700.00

\$226 to L2-1210, \$55 to L2-0716 for Sales Tax

<u></u>	1		1		1
	Ciald Takes	Ciald Tains	Ciald Takes	Ciald Takes	Ciald Tains
LOCAL BROODANANAME	Field Trips	Field Trips	Field Trips	Field Trips	Field Trips
LOCAL PROGRAM NAME	Bijou	LTESM	Sierra House	STMS	Bijou-5th Gr
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	1270	1270	1270	1270	1275
Indirect Rate to Charge					
AWARD					
1. Prior Year Restricted Ending					
Balance	4,064.51	36.00	5,242.14	63.47	60.50
2.Current Year Award	15,778.75	-	6,838.90	-	14,471.98
3. Required Matching Funds/Other	-	-	-	-	-
4. Total Available Award (sum					
lines 1, 2, & 3)	19,843.26	36.00	12,081.04	63.47	14,532.48
REVENUES					
5. Cash Received in Current Year	15,778.75	-	6,838.90	-	14,471.98
6. Amounts Included in Line 5 for Prior	-,		-,		,
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	_	_	_	_	_
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	_	_	_	_	_
8. Contributed Matching Funds	_	_	_	-	-
9. Total Available					
(sum lines 5, 7c, & 8)	15,778.75	_	6,838.90	_	14,471.98
EXPENDITURES	10,110.10		0,000.00		,
10. Donor-Authorized Expend	14,021.56	_	8,386.18	_	14,530.15
11. Non Donor-Authorized	14,021.30		0,000.10		14,000.10
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	14,021.56	_	8,386.18	_	14,530.15
RESTRICTED ENDING BALANCE	14,021.00	-	0,300.10	-	14,000.10
13. Current Year	5 004 70	20.00	0.004.00	00.47	0.00
(line 4 minus line 10)	5,821.70	36.00	3,694.86	63.47	2.33

LOCAL PROGRAM NAME	Sutter's Fort Tahoe Valley	Emergency Svcs Maint & Oper	Environmental Education Tahoe Valley	Environmental Education Districtwide	Netbooks Textbooks All Sites
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	1276	2007	2020	2020	2031
Indirect Rate to Charge					
AWARD					
1. Prior Year Restricted Ending					
Balance	-	1,220.88	1.04	7,938.11	28,007.11
2.Current Year Award	100.00	-	-	1,925.00	13,309.84
3. Required Matching Funds/Other		-			-
4. Total Available Award (sum					
lines 1, 2, & 3)	100.00	1,220.88	1.04	9,863.11	41,316.95
REVENUES					
5. Cash Received in Current Year	100.00	-	-	1,925.00	13,309.84
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds	-				-
9. Total Available					
(sum lines 5, 7c, & 8)	100.00	-	-	1,925.00	13,309.84
EXPENDITURES					
10. Donor-Authorized Expend	100.00	-	1.04	4,171.38	16,550.79
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	100.00	-	1.04	4,171.38	16,550.79
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	-	1,220.88	-	5,691.73	24,766.16

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT	Netbooks Insurance All Sites 9010	(new RS6250) PIP 9010	TWI Program Bijou 9010	Choral Program Human Resources 9010	English Program STHS 9010
LOCAL DESCRIPTION	2032	2045	3003	4482	4484
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending     Balance     Current Year Award     Required Matching Funds/Other	2,711.90 23,563.00	2,025.01 - -	5,981.25 820.00	- 5,245.37 -	1,500.00 - -
4. Total Available Award (sum lines 1, 2, & 3)  REVENUES	26,274.90	2,025.01	6,801.25	5,245.37	1,500.00
5. Cash Received in Current Year	22 502 00		000.00	E 04E 07	
6. Amounts Included in Line 5 for Prior Year Adjustments	23,563.00	-	820.00	5,245.37	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable c. Current Accounts Receivable					
(line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available	-	-	-	-	-
(sum lines 5, 7c, & 8)	23,563.00	-	820.00	5,245.37	-
EXPENDITURES					
10. Donor-Authorized Expend	12,506.69	-	4,452.99	2,231.39	-
11. Non Donor-Authorized Expenditures			-	-	-
12. Total Expenditures (sum line 10 plus line 11)	12,506.69	-	4,452.99	2,231.39	-
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	13,768.21	2,025.01	2,348.26	3,013.98	1,500.00

		Sports Med	Career Tech	McKinney-	
	Math Program	Program	Ed	Vento	Tahoe Valley
LOCAL PROGRAM NAME	STHS	STHS	STHS	HR	Preschool
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	4487	4489	6377	9022	9302
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	795.00	83.24	4,524.92	707.05	2,696.74
2.Current Year Award	-	850.00	22,057.50	250.00	-
3. Required Matching Funds/Other	-	-	-	-	-
4. Total Available Award (sum					
lines 1, 2, & 3)	795.00	933.24	26,582.42	957.05	2,696.74
REVENUES					
5. Cash Received in Current Year	-	850.00	15,417.00	250.00	-
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	6,640.50	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	6,640.50	-	-
8. Contributed Matching Funds	-	-	-	-	-
9. Total Available					
(sum lines 5, 7c, & 8)	-	850.00	22,057.50	250.00	-
EXPENDITURES					
10. Donor-Authorized Expend		-	17,431.96	894.06	-
11. Non Donor-Authorized					
Expenditures	-	-	-	_	-
12. Total Expenditures					
(sum line 10 plus line 11)	-	-	17,431.96	894.06	-
RESTRICTED ENDING BALANCE					
13. Current Year		_			
(line 4 minus line 10)	795.00	933.24	9,150.46	62.99	2,696.74

	a	
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION	P/Y Ending Bal Adj. 9010	<b>TOTAL</b> 9010
Indirect Rate to Charge		
AWARD		
Prior Year Restricted Ending     Balance     Current Year Award     Required Matching Funds/Other     Total Available Award (sum lines 1, 2, & 3)	- - -	194,022.36 292,388.49 4,000.00 490,410.85
REVENUES	_	490,410.65
5. Cash Received in Current Year	-	285,747.99
6. Amounts Included in Line 5 for Prior Year Adjustments	-	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	6,640.50
<ul><li>b. Non-current Accounts Receivable</li><li>c. Current Accounts Receivable</li><li>(line 7a minus line 7b)</li><li>8. Contributed Matching Funds</li></ul>	-	6,640.50 -
9. Total Available (sum lines 5, 7c, & 8)	-	292,388.49
EXPENDITURES		-
<ul><li>10. Donor-Authorized Expend</li><li>11. Non Donor-Authorized</li><li>Expenditures</li></ul>	-	265,177.23
12. Total Expenditures (sum line 10 plus line 11)  RESTRICTED ENDING BALANCE	-	265,177.23
13. Current Year		-
(line 4 minus line 10)	-	225,233.62

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

	El Dorado			
	Comm	Delta Sierra		
	Foundation		AB86	
		Science Prjct Summit to	Adult Ed	LTU Staff
LOCAL DDOCDAMANAME	Grant			
LOCAL PROGRAM NAME	STMS	Sand	Consortium	Daycare
RESOURCE CODE	9011	9306	9311	9313
REVENUE OBJECT LOCAL DESCRIPTION	8699	8699	8699	8699
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	1,561.96	574.59	120,468.04	-
2.Current Year Award	-	-	90,000.00	73,105.00
3. Required Matching Funds/Other	-	-	-	138,704.79
4. Total Available Award (sum				
lines 1, 2, & 3)	1,561.96	574.59	210,468.04	211,809.79
REVENUES				
5. Cash Received in Current Year	-	-	90,000.00	73,105.00
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	138,704.79
9. Total Available				
(sum lines 5, 7c, & 8)	-	-	1	-
EXPENDITURES				
10. Donor-Authorized Expend	-	-	97,333.17	211,809.79
11. Non Donor-Authorized				
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	-	-	97,333.17	211,809.79
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	1,561.96	574.59	113,134.87	-
,			Adjusted	

Adjusted 16/17 REB

LOCAL PROGRAM NAME	Netbooks Textbooks All Sites	Netbooks Insurance All Sites	(new RS6250) PIP	TWI Program Bijou
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT	0070			
LOCAL DESCRIPTION	2031	2032	2045	3003
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	26,279.62	33,499.99	2,025.01	6,260.04
2.Current Year Award	17,322.93	29,177.00	-	, -
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum				
lines 1, 2, & 3)	43,602.55	62,676.99	2,025.01	6,260.04
REVENUES				
5. Cash Received in Current Year	17,322.93	29,177.00	-	-
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	17,322.93	29,177.00	-	-
EXPENDITURES				
10. Donor-Authorized Expend	15,595.44	59,965.09	-	278.79
11. Non Donor-Authorized				
Expenditures				-
12. Total Expenditures				
(sum line 10 plus line 11)	15,595.44	59,965.09	-	278.79
RESTRICTED ENDING BALANCE				
13. Current Year				]
(line 4 minus line 10)	28,007.11	2,711.90	2,025.01	5,981.25

	English		Sports Med	Career Tech
	Program	Math Program	Program	Ed
LOCAL PROGRAM NAME	STHS	STHS	STHS	STHS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT	9010	9010	9010	9010
LOCAL DESCRIPTION	4484	4487	4489	6377
Indirect Rate to Charge	4404	4407	4409	6377
AWARD				
Prior Year Restricted Ending				
Balance	1,500.00	795.00	1,648.03	3,381.74
2.Current Year Award	-	-	2,410.00	5,989.20
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum				
lines 1, 2, & 3)	1,500.00	795.00	4,058.03	9,370.94
REVENUES				
5. Cash Received in Current Year	-	-	2,410.00	5,989.20
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	-	-	2,410.00	5,989.20
EXPENDITURES				
10. Donor-Authorized Expend	-	-	3,974.79	4,846.02
11. Non Donor-Authorized			_,,,,,	, , , , , , , , ,
Expenditures	-	_	-	-
12. Total Expenditures				
(sum line 10 plus line 11)	-	-	3,974.79	4,846.02
RESTRICTED ENDING BALANCE			,,,	,
13. Current Year				
(line 4 minus line 10)	1,500.00	795.00	83.24	4,524.92
(	.,555.56	7 00.00	00.2T	1,52 1.02

<u> </u>		I		
	Makinnay			
	McKinney- Vento	Toboo Vollov	P/Y Ending	
LOCAL PROGRAM NAME	HR	Tahoe Valley Preschool		TOTAL
RESOURCE CODE	9010	9010	Bal Adj. 9010	<b>TOTAL</b> 9010
REVENUE OBJECT	9010	9010	9010	9010
LOCAL DESCRIPTION	9022	0202		
Indirect Rate to Charge	9022	9302		
		1		
AWARD				
Prior Year Restricted Ending				
Balance	-	-	-	163,217.68
2.Current Year Award	4,777.00	3,863.00	-	250,449.35
Required Matching Funds/Other	-	-	-	13,803.02
4. Total Available Award (sum				
lines 1, 2, & 3)	4,777.00	3,863.00	-	427,470.05
REVENUES				-
5. Cash Received in Current Year	4,777.00	3,863.00	-	250,449.35
6. Amounts Included in Line 5 for Prior				
Year Adjustments			-	-
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				-
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	4,777.00	3,863.00	-	250,449.35
EXPENDITURES				-
10. Donor-Authorized Expend	4,069.95	1,166.26	-	233,447.69
11. Non Donor-Authorized	,,,,,,,,,	,,,,,,,,,		,
Expenditures	-	_		-
12. Total Expenditures				
(sum line 10 plus line 11)	4,069.95	1,166.26	-	233,447.69
RESTRICTED ENDING BALANCE	,	, , , , , , , , , , , , , , , , , , ,		-
13. Current Year				
(line 4 minus line 10)	707.05	2,696.74	_	194,022.36
	7 5 3 6	_,000		,5==.50

### REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

	ELD I.	T		
	El Dorado		D 11 01	
	Comm		Delta Sierra	
	Foundation	,	Science Prjct	AB86
	Grant	Preschool	Summit to	Adult Ed
LOCAL PROGRAM NAME	STMS	(Happy Kids)	Sand	Consortium
RESOURCE CODE	9011	9302	9306	9311
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION				
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	1,561.96	-	574.59	99,433.94
2.Current Year Award	-	51,282.00	-	100,000.00
3. Required Matching Funds/Other	-	23,834.72	-	-
4. Total Available Award (sum		,		
lines 1, 2, & 3)	1,561.96	75,116.72	574.59	199,433.94
REVENUES				
5. Cash Received in Current Year	-	51,282.00	-	100,000.00
6. Amounts Included in Line 5 for Prior				·
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	_	-	-	-
8. Contributed Matching Funds	_	23,834.72	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	-	-	-	-
EXPENDITURES				
10. Donor-Authorized Expend	-	75,116.72	-	174,145.61
11. Non Donor-Authorized				
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	-	75,116.72	-	174,145.61
RESTRICTED ENDING BALANCE				,
13. Current Year				
(line 4 minus line 10)	1,561.96	-	574.59	25,288.33
, , , , , , , , , , , , , , , , , , , ,	-	Contribution		·

Contribution from Unrstr

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					00 404 000 70		574 044 05		007	40 500 050 00	
Salaries	20,131,263.73	301	0.00	303	20,131,263.73	305	571,211.35		307	19,560,052.38	309
2000 - Classified Salaries	6,832,984.32	311	0.00	313	6,832,984.32	315	1,011,542.03		317	5,821,442.29	319
3000 - Employee Benefits	11,186,767.13	321	0.00	323	11,186,767.13	325	566,753.48		327	10,620,013.65	329
4000 - Books, Supplies Equip Replace. (6500)	1,769,056.19	331	0.00	333	1,769,056.19	335	276,273.26		337	1,492,782.93	339
5000 - Services & 7300 - Indirect Costs	4,752,542.94	341	93,334.01	343	4,659,208.93	345	1,134,559.34		347	3,524,649.59	349
			T	OTAL	44,579,280.30	365		-	TOTAL	41,018,940.84	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.

				500
PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	16,903,466.60	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	1,065,450.62	380
3.	STRS.	3101 & 3102	3,773,667.93	382
4.	PERS.	3201 & 3202	233,496.47	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	365,640.54	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	2,498,358.83	385
7.	Unemployment Insurance	3501 & 3502	9,326.20	390
8.	Workers' Compensation Insurance.	3601 & 3602	319,520.19	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	560,793.28	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		25,729,720.66	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2.		0.00	
13a	Less: Teacher and Instructional Aide Salaries and			1
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		18,883.78	396
b	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		25,710,836.88	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		62.68%	2
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PAF	T III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not ex isions of EC 41374.	empt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	62.68%
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).	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL					
Adjusted Beginning Fund Balance	9791-9795	0.00		118,117.91	118,117.91
State Lottery Revenue	8560	566,920.31		228,508.90	795,429.21
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				44-25-24	
Resources (Total must be zero)  6. Total Available	8980	0.00			0.00
(Sum Lines A1 through A5)		566,920.31	0.00	346,626.81	913,547.12
B. EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	444.258.55			444,258.55
Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	122,661.76			122,661.76
Books and Supplies	4000-4999	0.00		64,015.03	64,015.03
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			107,240.03	107,240.03
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,	0.00			0.00
b. To JPAs and All Others	7222,7281,7282 7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			3.00
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		0.00			3.00
(Sum Lines B1 through B11)		566,920.31	0.00	171,255.06	738,175.37
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	175,371.75	175,371.75

### D. COMMENTS:

Online student subscriptions, Digital Content Solutions, Reading-Science-Vocab online subscriptions, Destiny Library System renewal.

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.

escription	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(43,309.84)	252 502 48	0.00		
Other Sources/Uses Detail				-	250,502.18	0.00	(226.50)	0.0
Fund Reconciliation  CHARTER SCHOOLS SPECIAL REVENUE FUND						<u> </u>	(220.30)	0.1
Expenditure Detail	0.00	0.00	0.00	0.00		İ		
Other Sources/Uses Detail				SHAPE SHAPE	0.00	0.00		
Fund Reconciliation							0.00	0.
SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation							0.00	(226.
ADULT EDUCATION FUND				1				
Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail				-	0.00	2.34		
Fund Reconciliation						-	0.00	0.
2 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.
CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	43,309.84	0.00				
Other Sources/Uses Detail					0.00	0.00	2.00	
Fund Reconciliation		1				-	0.00	0
DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00		MI SESSEE SESSEE				
Other Sources/Uses Detail		BUTGE SAME			0.00	0.00	0.00	0
Fund Reconciliation				SECTION AND INCOME.		+	0.00	
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail								
Other Sources/Uses Detail					0.00	250,499.84		
Fund Reconciliation							0.00	0
SCHOOL BUS EMISSIONS REDUCTION FUND		18						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0
Fund Reconciliation						+	0.00	
FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation				SHARE STATE			0.00	0
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation		1				-	0.00	0
1 BUILDING FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	C
5 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						+	0.00	
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	
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						1	0.00	(
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	12 12 3 2 15 T		0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	
CAP PROJ FUND FOR BLENDED COMPONENT UNITS						ľ		
Expenditure Detail	0.00	0.00		RESERVICE STREET				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						-	0.00	
I BOND INTEREST AND REDEMPTION FUND Expenditure Detail		10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
Expenditure Detail Other Sources/Uses Detail					28,186.61	28,186.61		
Fund Reconciliation			STATE OF THE STATE OF	STATE OF THE PARTY	20,100.01	20,100.01	0.00	(
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail			Carlotte State of	Control of the last				
Other Sources/Uses Detail		A SECTION OF THE SECT			0.00	0.00		
Fund Reconciliation	SET WEST AST	THE PARTY OF THE P				7	0.00	
TAX OVERRIDE FUND	RESIDENCE OF STREET	Market State of						
Expenditure Detail			A STATE OF THE STA		0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation		100 Per 14 Ten 15 Ten 1			0.00	0.00	0.00	
DEBT SERVICE FUND	Manager Hard					ł	0.00	
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					NEWS THE RESERVE		0.00	
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				ļ		0.00		
Fund Reconciliation				1		-	0.00	
CAFETERIA ENTERPRISE 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	I	1		+	0.00	0.00	0.00	

#### Unaudited Actuals 2017-18 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES 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		ł		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		1					0.00	0.00
63 OTHER ENTERPRISE FUND		- 1						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND						I		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						Į.	0.00	0.00
67 SELF-INSURANCE FUND		- 1						
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		1						
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					David Control			
Other Sources/Uses Detail								
Fund Reconciliation				THE CASE OF SHAPE	TENER DE SASSE		0.00	0.00
TOTALS	0.00	0.00	43,309.84	(43,309.84)	278,688.79	278,688.79	(226.50)	(226.50

		2017-18 Calculations			2018-19 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2016-17 Actual			2017-18 Actual	
FINAL PRIOR YEAR APPROPRIATIONS LIMIT     (Preload/Line D11, PY column)     PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	24,439,501.23 3,697.95		24,439,501.23 3,697.95			24,920,652.93 3,636.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2016-	17	Ad	ljustments to 2017-	18
<ol> <li>District Lapses, Reorganizations and Other Transfers</li> <li>Temporary Voter Approved Increases</li> <li>Less: Lapses of Voter Approved Increases</li> <li>TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)</li> </ol>			0.00			0.00
<ol> <li>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)</li> </ol>						
B. CURRENT YEAR GANN ADA		2017-18 P2 Report		:	2018-19 P2 Estimate	
(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)	3,636.46		3,636.46	3,607.10		3,607.10
<ol> <li>Total Charter Schools ADA (Form A, Line C9)</li> </ol>	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,636.46			3,607.10
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2017-18 Actual			2018-19 Budget	
Homeowners' Exemption (Object 8021)	170,493.78		170,493.78	166,951.00		166,951.00
Timber Yield Tax (Object 8022)	5,218.19		5,218.19	2,966.00		2,966.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	17,321,258.18		17,321,258.18	17,344,550.00		17,344,550.00
<ol><li>Unsecured Roll Taxes (Object 8042)</li></ol>	334,095.48		334,095.48	311,257.00		311,257.00
6. Prior Years' Taxes (Object 8043)	8,430.33		8,430.33	4,744.00		4,744.00
7. Supplemental Taxes (Object 8044)	322,192.26		322,192.26	167,029.00		167,029.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,095,277.00		1,095,277.00	1,029,359.00		1,029,359.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,697.44 3,122.33		3,697.44 3,122.33	0.00 3,116.00		0.00 3,116.00
10. Other In-Lieu Taxes (Object 8082)	3,122.33		3,122.33	3,110.00		3,110.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	76,573.00		76,573.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF						
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools						
in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	19,340,357.99	0.00	19,340,357.99	19,029,972.00	0.00	19,029,972.00
		0.00		,		
OTHER LOCAL REVENUES (Funds 01, 09, and 62)			1			
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	19,340,357.99	0.00	19,340,357.99	19,029,972.00	0.00	19,029,972.00

	-	2017-18 Calculations			2018-19 Calculations	
	Extracted	Galculations	Entered Data/	Extracted	- Carourationio	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS						
Medicare (Enter federally mandated amounts only from objs.     3301 & 3302; do not include negotiated amounts)			386,638.87			402,556.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation						
Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			386,638.87			402,556.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,677,693.84		14,677,693.84	16,903,070.00		16,903,070.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(10,484.84)		(10,484.84)	0.00		0.00
26. TOTAL STATE AID RECEIVED						
(Lines C24 plus C25)	14,667,209.00	0.00	14,667,209.00	16,903,070.00	0.00	16,903,070.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	43,686,559.41		43,686,559.41	43,226,040.55		43,226,040.55
28. Total Interest and Return on Investments				05.000.00		05 000 00
(Funds 01, 09, and 62; objects 8660 and 8662)	69,988.83		69,988.83	35,000.00		35,000.00
APPROPRIATIONS LIMIT CALCULATIONS		2017-18 Actual			2018-19 Budget	
D. PRELIMINARY APPROPRIATIONS LIMIT						04 000 050 00
Revised Prior Year Program Limit (Lines A1 plus A6)			24,439,501.23			24,920,652.93 1.0367
2. Inflation Adjustment			1.0369			1.0307
Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9834			0.9919
PRELIMINARY APPROPRIATIONS LIMIT			0.3034			
(Lines D1 times D2 times D3)			24,920,652.93			25,625,975.44
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			19,340,357.99			19,029,972.00
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)			436,375.20			432,852.00
b. Maximum State Aid in Local Limit						
(Lesser of Line C26 or Lines D4 minus D5 plus C23;			E 000 000 04			6,998,559,44
but not less than zero)  c. Preliminary State Aid in Local Limit			5,966,933.81			0,000,000.11
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,966,933.81			6,998,559.44
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by						
[Lines C27 minus C28] times [Lines D5 plus D6c])			40,609.06			21,092.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			19,380,967.05			19,051,064.30
State Aid in Proceeds of Taxes (Greater of Line D6a,						
or Lines D4 minus D7b plus C23; but not greater						0.077.407.11
than Line C26 or less than zero)			5,926,324.75			6,977,467.14
Total Appropriations Subject to the Limit			10 290 007 05			
a. Local Revenues (Line D7b)			19,380,967.05 5,926,324.75			
b. State Subventions (Line D8)			386,638.87			
c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			000,000.07			
(Lines D0a plus D0b minus D0c)			24.920.652.93			

(Lines D9a plus D9b minus D9c)

24,920,652.93

		2017-18 Calculations	T		2018-19 Calculations	
	Extracted	Galculations	Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance			0.00			
Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary 11. Adjusted Appropriations Limit		2017-18 Actual			2018-19 Budget	
(Lines D4 plus D10)  12. Appropriations Subject to the Limit (Line D9d)			24,920,652.93			25,625,975.44
			21,020,002.00			
* Please provide below an explanation for each entry in the adjustmen	ts column.					
			40.00			
					11.	
Billy Wessell	_	530 541-2850				
Gann Contact Person	_	Contact Phone Nur	nber			

#### 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

occ	upied by general administration.	
Α.	<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll         <ol> <li>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.</li> <li>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.</li> </ol> </li> </ol>	1,124,089.46
В.	Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	37,026,925.72

Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.04%

#### 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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U.	vv

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)	1,409,199.62
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
	_	(Function 7700, objects 1000-5999, minus Line B10)	279,838.62
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	
			0.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	
	_		0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	163,537.24
	6	Facilities Rents and Leases (portion relating to general administrative offices only)	100,007.24
	•	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	Adjustment for Employment Separation Costs	
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. 9.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F)	1,852,575.48 (340,871.68)
	9. 10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,511,703.80
_			1,011,100.00
B.		se Costs	00 007 040 05
	1.	, , , , , , , , , , , , , , , , , , , ,	28,327,946.85
	2. 3.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,311,967.30 3,354,341.54
	3. 4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	520,965.65
	<del>-1</del> . 5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	221,718.18
	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)	533,095.67
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
	۵	Other General Administration (portion charged to restricted resources or specific goals only)	0.00
	٥.	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	28,761.63
	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)	12,506.69
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	5.045.077.45
	10	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,215,977.15
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13.	Adjustment for Employment Separation Costs	0.00
		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)	1,311,773.94
	17. 18.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
_		Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	43,839,054.60
C.		aight Indirect Cost Percentage Before Carry-Forward Adjustment	
		r information only - not for use when claiming/recovering indirect costs) ne A8 divided by Line B18)	A 220/
			4.23%
D.		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)	0.4504
	(LII	ne A10 divided by Line B18)	3.45%

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### Part IV - Carry-forward Adjustment

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

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

A.	Indirect	costs incurred in the current year (Part III, Line A8)	1,852,575.48
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carr	y-forward adjustment from the second prior year	(729,222.74)
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward 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 (3.34%) times Part III, Line B18); zero if negative	0.00
	(app	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (3.34%) times Part III, Line B18) or (the highest rate used to ver costs from any program (3.34%) times Part III, Line B18); zero if positive	(340,871.68)
D.	Prelimina	ary carry-forward adjustment (Line C1 or C2)	(340,871.68)
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 meteorized adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be an engative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that ustment 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:	3.45%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-170,435.84) is applied to the current year calculation and the remainder (\$-170,435.84) is deferred to one or more future years:	3.84%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-113,623.89) is applied to the current year calculation and the remainder (\$-227,247.79) is deferred to one or more future years:	3.97%
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(340,871.68)

Lake Tahoe Unified El Dorado County

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

09 61903 0000000 Form ESMOE

		ds 01, 09, an	2017-18	
Section I - Expenditures		Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,932,994.26
(an issue)	7.11	7.11	1000 1000	,
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	1,897,127.90
C. Less state and local expenditures not allowed for MOE:				
(All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	221,718.18
1. Community Services	All except	All except	1000-7999	221,710.10
2. Capital Outlay	7100-7199	5000-5999	6000-6999	82,793.86
			5400-5450,	
3. Debt Service	All	9100	5800, 7430- 7439	168,332.09
o. Dest del vide	All	3100	7433	100,002.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
	7.11	All except	7001	
		5000-5999,		
7. Nonagency	7100-7199	9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate				
costs of services for which tuition is received)				
	All	All	8710	38,871.94
9. Supplemental expenditures made as a result of a				
Presidentially declared disaster		entered. Must es in lines B, C		
,,,	CXPCHIAIC	D2.	7 00, 51, 01	
40. Total atota and local armonditures and				
Total state and local expenditures not     allowed for MOE calculation				
(Sum lines C1 through C9)				511,716.07
(Suit lines Of through 69)			1000-7143,	311,710.07
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services				
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	58,399.98
	Manually	entered. Must	not include	
2. Expenditures to cover deficits for student body activities		litures in lines		
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				42,582,550.27
(Ente / Trimida intea D and O To, plus lines D T and DZ)				72,002,000.21

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Lake Tahoe Unified El Dorado County

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

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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)		3,636.46 11,709.89
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	40,519,117.57	11,079.42
Total adjusted base expenditure amounts (Line A plus Line A.1)	40,519,117.57	11,079.42
B. Required effort (Line A.2 times 90%)	36,467,205.81	9,971.48
C. Current year expenditures (Line I.E and Line II.B)	42,582,550.27	11,709.89
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

Lake Tahoe Unified El Dorado County

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

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