

**Board of Education Presentation
2018-19 First Interim Report
Business Services Branch**


December 12, 2018

Presentation Items

- Introduction
- 2018-19 First Interim Unrestricted and Restricted Funds
- 2018-19 First Interim and Multi-Year Projection Assumptions
 - Revenue Assumptions
 - Expenditure Assumptions
- 2018-19 County School Service Funds (CSSF):
 - First Interim Unrestricted and Restricted Funds
 - Detail for Other Assignments - Unrestricted
- Multi-Year Projection - CSSF
- Next Steps



Introduction

- Education Code Section 1240 requires that county offices submit two reports to the Governing Board during each fiscal year
 - The first report, First Interim, covers actual expenditures and actual revenues from July 1 through October 31, and updates projections for the balance of the year
 - The second report, Second Interim, covers actual expenditures and actual revenues from July 1 through January 31, and updates projections for the balance of the year
- Certification of Financial Condition
 - Positive Certification – The County Office of Education (COE) will meet its financial obligations for the current and two subsequent fiscal years 
 - Qualified Certification – The COE may not meet its financial obligations for the current or two subsequent fiscal years
 - Negative Certification – The COE will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal years



2018-19 First Interim CSSF

Unrestricted and Restricted Funds

The following table shows the Santa Clara County Office of Education's (SCCOE) actual ending fund balance and reserves in 2017-18 and projected ending fund balance and reserves at 2018-19 budget adoption and First Interim

	Unaudited Actual 2017-18	Adopted Budget 2018-19	1st Interim Budget 2018-19
Revenues	\$ 249,040,954	\$ 249,105,151	\$ 256,090,750
Interfund Transfer In	-	-	-
Total Sources of Funds	249,040,954	249,105,151	256,090,750
Expenditures	240,484,584	249,861,104	274,359,899
Interfund Transfer Out	2,164,037	979,250	982,851
Total Usage of Funds	242,648,621	250,840,354	275,342,750
Net Increase/Decrease In Fund Balance	6,392,333	(1,735,203)	(19,252,000)
Beginning Fund Balance	89,822,623	96,214,956	96,214,956
Audit Adjustments	-	(25,225,094)	(25,225,094)
Projected Ending Fund Balance	\$ 96,214,956	\$ 69,254,659	\$ 51,737,862
Nonspendable	\$ 27,522	\$ 25,000	\$ 25,000
Restricted	27,502,093	21,028,161	10,679,351
Assigned			
Facilities	7,084,161	6,204,118	5,705,034
Deferred Maintenance	3,791,597	2,891,597	2,891,597
All Others	38,823,006	15,288,643	13,626,169
Reserve:			
Designated for Economic Uncertainties	9,705,945	10,033,614	11,013,710
Unassigned Reserve	9,280,632	13,783,526	7,797,001
Total Reserve (\$)	\$ 18,986,577	\$ 23,817,140	\$ 18,810,711
Total Reserve (%)	7.82%	9.49%	6.83%



2018-19 County School Service Funds: First Interim Unrestricted and Restricted

The following table separates the CSSF into Unrestricted Funds and Restricted Funds

County School Service Fund (Unrestricted and Restricted)	2018-19 Unrestricted	2018-19 Restricted	2018-19 Total
Revenues	\$ 77,794,583	\$ 178,296,167	\$ 256,090,750
Interfund Transfer In	-	-	-
Contributions	(811,828)	811,828	-
Total Sources of Funds	76,982,755	179,107,995	256,090,750
Expenditures	78,429,162	195,930,737	274,359,899
Interfund Transfer Out	982,851	-	982,851
Total Usage of Funds	79,412,013	195,930,737	275,342,750
Net Increase/Decrease In Fund Balance	(2,429,258)	(16,822,742)	(19,252,000)
Beginning Fund Balance (July 1, 2018)	68,712,863	27,502,093	96,214,956
Audit Adjustments	(25,225,094)	-	(25,225,094)
Projected Ending Fund Balance (June 30, 2019)	41,058,511	10,679,351	51,737,862
Nonspendable	25,000	-	25,000
Restricted	-	10,679,351	10,679,351
Committed	-	-	-
Assigned			
Other Assignments *	22,222,800	-	22,222,800
Unassigned			
Reserve for Economic Uncertainties	11,013,710	-	11,013,710
Unassigned Reserve	7,797,001	-	7,797,001

* Details provided on next slide



2018-19 County School Service Funds

Detail for Other Assignments - Unrestricted

- The following are the items that make up the “Other Assignments” from the previous page. Adopted Budget data is included for comparison purposes.

	2018-19 Adopted Budget	2018-19 First Interim Budget October 31, 2018
Assigned-Other Assignments		
Board Designation (Legal)	\$ 176,000	\$ 176,000
Deferred Maintenance	2,891,597	2,891,597
Facilities	6,204,118	5,705,034
Technology & Data Services	8,450,355	7,263,497
Reserve for Vacation & Sick Leave	4,559,034	4,498,432
Educator Resource Center	100,000	100,000
Redevelopment Funds/RRMA* Contingency	1,426,229	1,588,240
One-Time Discretionary Funds	577,026	-
Total Assigned-Other Assignments	\$ 24,384,359	\$ 22,222,800

* Routine Restricted Maintenance Account



2018-19 First Interim and Multi-Year Projection Revenue Assumptions

Followings are the key assumptions used to prepare the 2018-19 First Interim and Multi-Year Projections that change from the Adopted Budget:

- Estimated Average Daily Attendance (ADA) used for Local Control Funding Formula (LCFF) projection are:

Program	2017-18 Actual	2018-19 Estimated	2019-20 Estimated	2020-21 Estimated
Community School	78.60	52.00	52.00	52.00
Institution/Court School	178.43	165.00	165.00	165.00
Opportunity Youth Academy	199.89	211.00	211.00	211.00

- Estimated ADA during 2018-19 Adopted Budget were:

Community School	n/a	52.00	52.00	52.00
Institution/Court School	n/a	165.00	165.00	165.00
Opportunity Youth Academy	n/a	200.00	200.00	200.00



2018-19 First Interim and Multi-Year Projection Revenue Assumptions

- Contribution to Alternative Education programs projected below:

Program	2018-19 First Interim	2019-20 Estimated Budget	2020-21 Estimated Budget
Community Schools	\$870,376	\$878,685	\$884,213
Juvenile Court Schools*	\$1,161,290	\$1,201,909	\$1,184,885
Total	\$2,031,666	\$2,080,594	\$2,069,098

* Juvenile court schools provide public education for juveniles who are incarcerated in facilities run by county probation departments. These schools are operated by the county board of education in the county in which the facility is located. Juveniles who are under the authority of the juvenile court system are required to attend school under California's compulsory education requirements.

- Board authorized Opportunity Youth Academy charter:

Opportunity Youth Academy Charter	\$427,073	\$417,225	\$401,839
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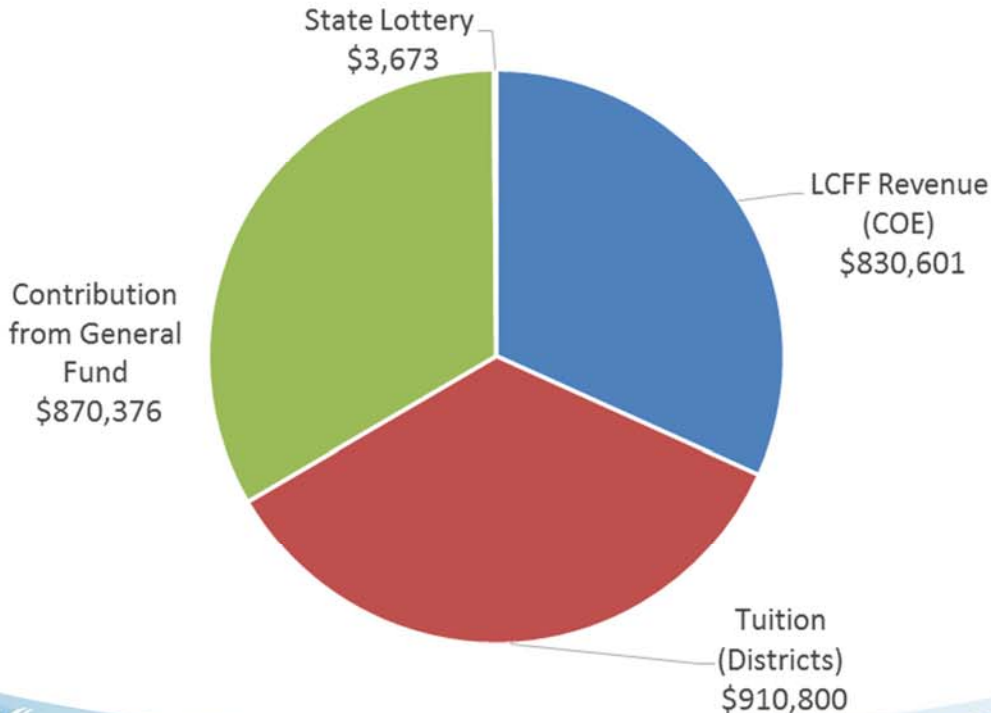


2018-19 First Interim and Multi-Year Projection Revenue Assumptions

Community Schools (CS)

Projected Revenues

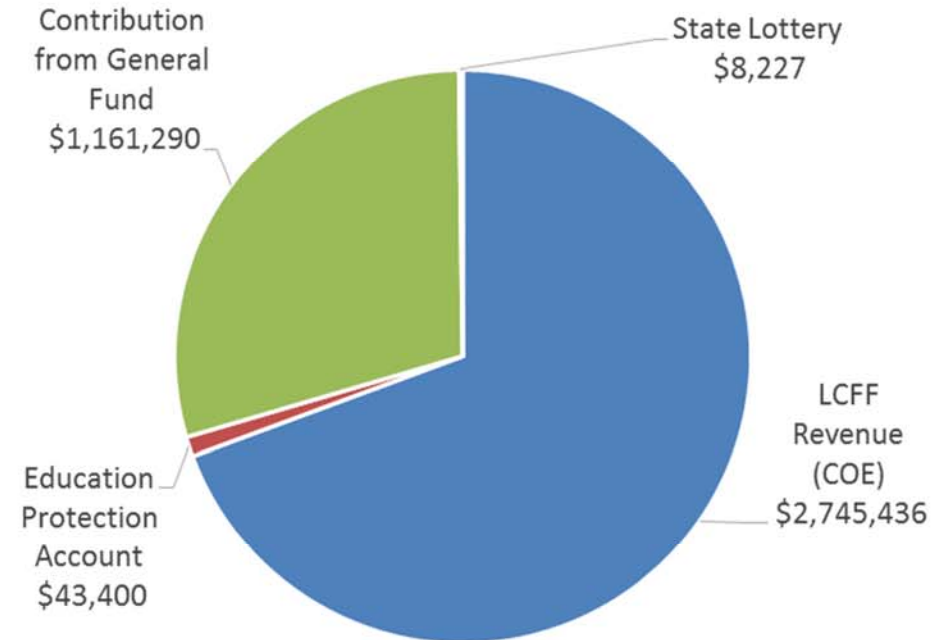
Total Projected CS Revenue \$2,615,450



Juvenile Court Schools (JCS)

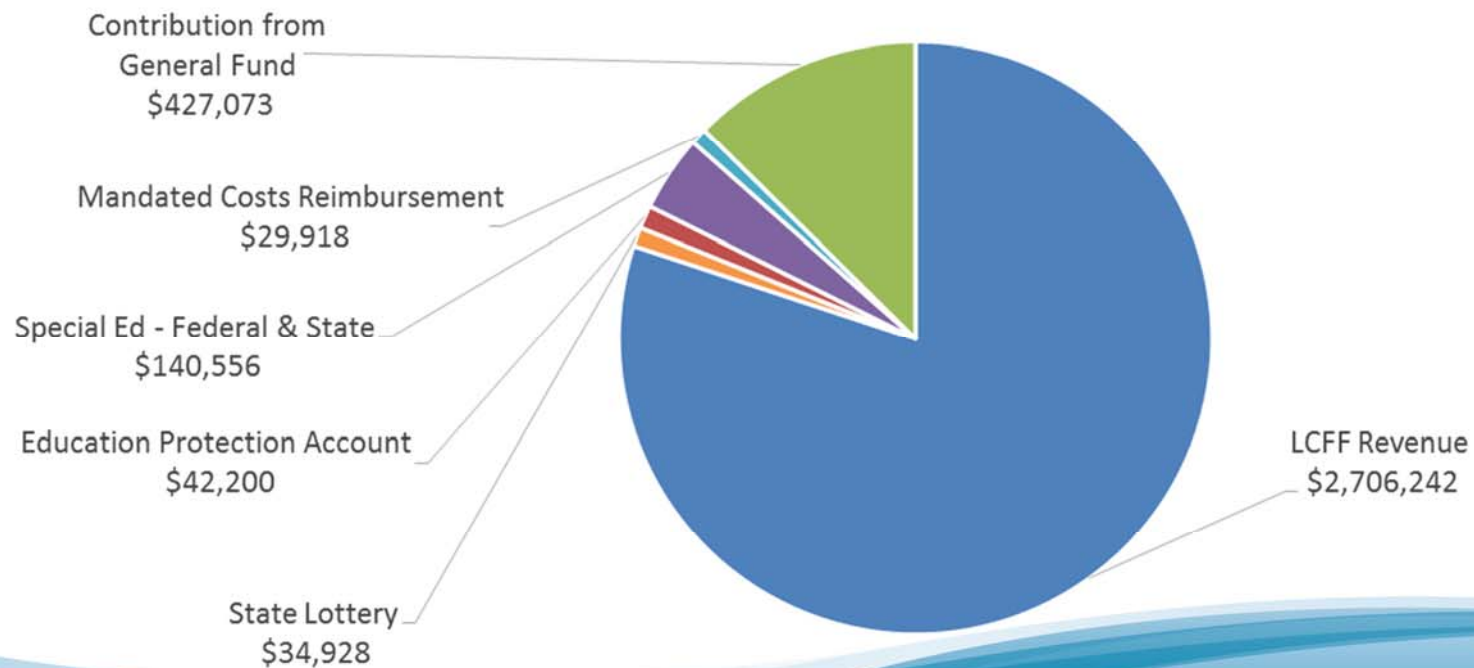
Projected Revenues

Total Projected JCS Revenue \$3,958,353



2018-19 First Interim and Multi-Year Projection Revenue Assumptions

Opportunity Youth Academy (OYA)
Projected Revenues
Total Projected Revenue \$3,380,917



2018-19 First Interim and Multi-Year Projection Revenue Assumptions

- Contributions to other programs:

Program	2018-19 First Interim	2019-20 Estimated Budget	2020-21 Estimated Budget
Fingerprinting Services (one-time funding)	\$77,721	\$0	\$0
Technology & Data Services (one-time contribution for 20% of 3 Student Data Specialists)	\$94,573	\$0	\$0
Special Education Services to 901 districts*	\$170,000	\$0*	\$0*
Special Education School Nutrition Program	\$24,008	\$24,008	\$24,008
Special Education for Professional Development	\$89,823	\$0	\$0
Alternative Education CTE Program	\$122,943	\$158,561	\$160,806
Environmental Education	\$889,012	\$933,637	\$954,972
Head Start / State Preschool located in Educare	\$337,410	\$337,410	\$337,410

* SCCOE will continue to contribute to Special Ed Services for 901 districts for 2019-20 and 2020-21. Amounts will be reflected in Second Interim multi-year projections.



2018-19 First Interim and Multi-Year Projection Expenditure Assumptions

- Estimated STRS and PERS increases are noted below and the increases are included in the multi-years projections (numbers below includes all funds)

	2018-19			2019-20			2020-21		
	%	Est. STRS & PERS	Increase Over Prior Year*	%	Est. STRS & PERS	Increase Over Prior Year*	%	Est. STRS & PERS	Increase Over Prior Year*
STRS[^]	16.28%	\$ 8,646,321	\$ 1,480,488	18.13%	\$ 9,725,146	\$ 1,078,825	19.10%	\$ 10,287,224	\$ 562,078
PERS[^]	18.062%	\$ 11,030,399	\$ 1,556,037	20.80%	\$ 12,829,511	\$ 1,799,112	23.50%	\$ 14,572,355	\$ 1,742,844

*Amount equals the total current year STRS and PERS liabilities compared to the total prior year STRS and PERS liabilities.

-2018-19 year-over-year increase is estimated based on 2017-18 unaudited actual and 2018-19 First Interim Budget

-For 2018-19 through 2020-21, assume a 1% step and column increase each year

-2018-19 includes 3% negotiated salary increase to ACE/CTE employees, Psychologist, Social Workers and SEIU employees

[^]STRS and PERS Rate Sources: CalSTRS and CalPERS

- STRS year-over-year increase for 2018-19 through 2020-21 is \$3,121,391
- PERS year-over-year increase for 2018-19 through 2020-21 is \$5,097,993
- Total pension cost of increase over the three year period is \$8,219,384



2018-19 First Interim and Multi-Year Projection Expenditure Assumptions

- SCCOE State approved Indirect Cost Rate (ICR) for 2018-19 is 11.03%
- The proposed ICR for 2019-20 and 2020-21 has reduced to 10.50%
- Estimated return of property taxes to be returned to the state for 2018-19 is \$27.26M. (The estimated amount paid back in 2019-20 and 2020-21 is \$27.26M each year). This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the return of property taxes in prior years

Fiscal Year	Return of Property Tax*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140

*In compliance with CDE new position, amounts represent the accrued amount for the same fiscal year. This accrued amount is remitted to the State Controller in the following fiscal year.



Multi-Year Projection – County School Service Funds

The following table shows SCCOE's projected ending fund balance and reserves in 2018-19 and the two subsequent fiscal years

	Unrestricted and Restricted Funds		
	1st Interim Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
Revenues	\$ 256,090,750	\$ 247,535,160	\$ 249,479,485
Interfund Transfer In	-	-	-
Total Sources of Funds	256,090,750	247,535,160	249,479,485
Expenditures	274,359,899	245,260,768	246,180,046
Interfund Transfer Out	982,851	987,750	984,000
Total Usage of Funds	275,342,750	246,248,518	247,164,046
Net Increase/Decrease In Fund Balance	(19,252,000)	1,286,642	2,315,439
Beginning Fund Balance	96,214,956	51,737,862	53,024,504
Audit Adjustments	(25,225,094)	-	-
Projected Ending Fund Balance	\$ 51,737,862	\$ 53,024,504	\$ 55,339,943
Nonspendable	\$ 25,000	\$ 25,000	\$ 25,000
Restricted	10,679,351	10,820,960	11,975,113
Assigned			
Facilities	5,705,034	5,478,356	5,449,792
Deferred Maintenance	2,891,597	2,196,597	2,196,597
All Others	13,626,169	14,174,893	15,650,379
Reserve:			
Reserve for Economic Uncertainties	11,013,710	9,849,941	9,886,562
Unassigned Reserve	7,797,001	10,478,757	10,156,500
Total Reserve (\$)	\$ 18,810,711	\$ 20,328,698	\$ 20,043,062
Total Reserve (%)	6.83%	8.26%	8.11%



Next Steps

- Budget Study Committee meeting
 - December 13, 2018; January 17, 2019; March 21, 2019; and May 30, 2019
- 2017-18 Audit Report
 - January 2019
- Governor's Proposed 2019-20 State Budget release
 - January 2019
- Second Interim Report
 - March 2019
- 2018-19 Estimated Actual and 2019-20 Budget Adoption
 - May 2019
- 2018-19 Unaudited Actual
 - September 2019





**Santa Clara County
Office of Education**

1290 Ridder Park Drive, San Jose, CA 95131-2304
Mary Ann Dewan, Ph.D., County Superintendent of Schools

**2018-19
FIRST INTERIM
FINANCIAL
REPORT**

Through October 31, 2018

Presented on
December 12, 2018

INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2018-19**

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**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2018-19**

INTRODUCTION

Education Code Section 1240(l)(1)(A)(B) requires that the County Office of Education submit two reports during the fiscal year to the County Board of Education. The first report shall cover the actual revenues and expenditures of the County Office of Education for the period from July 1 through October 31, and update projections for the balance of the year. The second report shall cover the period ending January 31, and update projections for the balance of the year. Both reports shall be reviewed by the County Board of Education and approved by the County Superintendent no later than 45 days after the close of the period being reported.

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending October 31, 2018 and is referred to as the First Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the First Interim report and the Multi-Year Projection.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars and restricted for specific purposes. As of the First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$51.7M. Of this amount, \$11M is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$32.9M is assigned for specific purposes. The remaining unassigned amount is approximately \$7.8M.

**FIRST INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2018-19**

Introduction

1. The Local Control Funding Formula (LCFF), an expenditure mechanism for school districts, county offices, and charters that was enacted by the State on June 27, 2013 as part of the State’s 2013-14 Budget, is used for 2018-19 and Multi-Year Budget projections.
2. The LCFF replaced the former revenue limit funding system and more than 40 categorical programs, including the Tier III programs.
3. There are two LCFF funding calculations, the County LCFF Target Entitlement (receives a cost of living adjustment, (COLA)) and the County LCFF Transition Calculation (does not receive a COLA). The SCCOE is funded on the higher amount of the two, which is the County LCFF Transition Calculation.
4. Carryover of any unspent prior year funds for Federal, State, and Local categorical programs and one-time funding requests are budgeted in the current year, and removed in the multi-year budget projections.
5. The next official revision of the 2018-19 budget, after this First Interim Report, is the Second Interim report and this will be presented to the Board around mid-March 2019.

Revenue Assumptions

6. Lottery revenues are projected as follows:
 - Unrestricted at \$146 per ADA; \$250,630
 - Restricted Proposition 20 at \$48 per ADA; \$82,399
7. Alternative Education program funding is calculated using “Per ADA” amount for the Base Grant, Supplemental Grant and Concentration Grant. Supplemental Grant is equal to 35% of the Base Grant for each enrolled student who is an English Learner (EL), eligible for Free and Reduced-Price Meals Program (FRPM), or in foster care. An additional 35% per pupil for the concentration grant for each eligible student enrolled that exceeds 50% of total enrollment.
8. Community School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	76.30%/26.30%
Estimated ADA	52.00
Based Grant (per ADA)	\$11,921.39
Supplemental (per ADA)	\$4,172.49
Concentration (per ADA)	\$4,172.49

9. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	165.00
Based Grant (per ADA)	\$11,921.39
Supplemental (per ADA)	\$4,172.49
Concentration (per ADA)	\$2,086.24

10. On August 17, 2016 the Santa Clara County Board of Education (SCCBOE) approved the SCCOE-dependent countywide Opportunity Youth Academy Charter (OYA Charter) petition for the term of September 1, 2016 through June 30, 2021. The estimated ADA for the 2018-19 fiscal year is 83.91 probation referred ADA and 127.09 District of Residence ADA. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. Charter School County Program Alternative Education ADA is funded with SCCOE property taxes.

Estimated EL/FRPM/Foster Youth %	76.30%/26.30%
Estimated ADA	83.91
Based Grant (per ADA)	\$11,921.39
Supplemental (per ADA)	\$4,172.49
Concentration (per ADA)	\$4,172.49

11. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$347,844 is budgeted.
12. The Governor’s Adopted Budget includes discretionary one-time funding in the amount of \$184 per ADA. The 2018-19 estimate for SCCOE is approximately \$291K based on 2017-18 P-2 ADA. As in prior years, these funds will offset the county’s outstanding mandate reimbursement claims on a dollar-for-dollar basis.
13. Interest income is projected to be \$487,286.
14. Projected COLA on state and local share only of Special Education and Child Nutrition revenues updated from the Governor’s Adopted Budget is estimated at 2.71% in 2018-19, and 2.57% in 2019-20 and 2.67% in 2020-21 provided by the School Services of California Dartboard.
15. \$2.875M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2018-19, 2019-20 and 2020-21, respectively. The remaining balance of \$7,398,738 has been included in the restricted reserves for 2018-19.
16. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$43.4K for Alternative Education and approximately \$42.2K for the OYA Charter. Excess taxes COE’s receive a flat amount of \$200.00 per ADA. Proposition 55, Tax Extension to Fund Education and Healthcare, was approved by the voters on November 8, 2016 to extend income tax increases on high income tax payers.

17. The SCCOE will continue:

a. Contribution to Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2018-19 First Interim	2019-20 Estimated	2020-21 Estimated
County Community Schools	\$870,376	\$878,685	\$884,213
Juvenile Court Schools	\$1,161,290	\$1,201,909	\$1,184,885
Total Alternative Education	\$2,031,666	\$2,080,594	\$2,069,098
Opportunity Youth Academy Charter	\$427,073	\$417,225	\$401,839

Total estimated revenues (exclude the contribution stated in the previous table from the general fund) for Alternative programs and Opportunity Youth Academy Charter are:

Program	2018-19 First Interim	2019-20 Estimated	2020-21 Estimated
County Community Schools	\$1,745,074	\$1,766,420	\$1,789,167
Juvenile Court Schools	\$2,797,063	\$2,867,622	\$2,942,808
Total Alternative Education	\$4,542,137	\$4,634,042	\$4,731,975
Opportunity Youth Academy Charter	\$2,953,844	\$3,020,074	\$3,082,773

b. Contribution to other programs:

Program	2018-19 First Interim	2019-20 Estimated	2020-21 Estimated
Fingerprinting Services (one-time funding)	\$77,721	-0-	-0-
Technology Services (for one-time special project)	\$94,573	-0-	-0-
Special Education for Services to 901 districts	\$170,000	-0-	-0-
Special Education for School Nutrition Program	\$24,008	\$24,008	\$24,008
Special Education for Professional Development	\$89,823	-0-	-0-
Inclusion Collaborative Parent Engagement	\$33,309	-0-	-0-
Alternative Education Career Technical Education Program	\$122,943	\$158,261	\$160,806
Environmental Education	\$889,012	\$933,637	\$954,972
Head Start / State Preschool located in Educare	\$337,410	\$337,410	\$337,410

18. The estimated contribution for internal services to our Technology and Data Services Branch for 2018-19 is \$4,766,933, \$5,172,404 for 2019-20, and \$5,295,107 for 2020-21.¹

Expenditure Assumptions

19. Salary and statutory benefits for the on-going 3% salary increase beginning July 1, 2018 for ACE/CTA employees and the Psychologist and Social Workers have been included in the 2018-19 First Interim Budget and 0% for the multi-year budget projections as per bargaining agreement considering all conditions have been legally satisfied.
20. Salary and statutory benefits for an on-going 3% salary increase beginning September 1, 2018 for SEIU employees have been included in the 2018-19 First Interim Budget and 0% in the multi-year budget projections as per bargaining agreement considering all conditions have been legally satisfied.
21. One-time salary and statutory benefit increases for 3.5% for Leadership Team for the period July 1, 2018 through June 30, 2019 have been included in the 2018-19 First Interim Budget and 0% in the multi-year projections.
22. The estimated costs of step and column changes for all eligible employees are budgeted at 1%.
23. The following statutory employee benefits are used in estimating labor costs for 2018-19:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS) *	16.28%	
Public Employee Retirement System (PERS) **		18.062%
OASDI (Social Security)	6.20%	6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance	0.05%	0.05%
Worker’s Compensation	1.03% / 5.28%	1.03% / 5.28%
Retiree (OPEB Allocation) – per FTE	\$601	\$601
Retiree (OPEB-Active) – per FTE	\$706	\$706

* STRS employer rate is increasing from 14.43% in 2017-18 to 16.28% in 2018-19.
 **PERS employer rate is increasing from 15.531% in 2017-18 to 18.062% in 2018-19.

24. STRS rates are projected to increase to 18.13% and 19.10% in 2019-20 and 2020-21, respectively. Estimated total cost increase for all Funds is \$1.08M in 2019-20 and \$0.56M in 2020-21. STRS on-behalf has been included in all three fiscal years.
25. PERS rates are projected to increase to 20.80% and 23.50% in 2019-20 and 2020-21, respectively. Estimated total cost increase for all Funds is \$1.80M in 2019-20 and \$1.74M in 2020-21.
26. Based on latest actuarial study, estimated OPEB rate for 2018-19, 2019-20 and 2020-21 is \$1,307 per FTE.

¹ Fund 800, Support Services has been providing a contribution for internal services to our Technology Services Branch each year due to a reorganization transition that began in 2008-09 and continued through 2010-11. (Technology services was under the Business Branch prior to the reorganization). An agreement was made to reimburse the Technology Services Branch for maintaining/upgrading installation for all computers, printers, laptops, servers, telephone’s, SCCOE maintenance and Internet data communications, a database administrator for Migrant Education, site support for AED, Headstart, Special Education, State Preschool, Walden West and processing services for Accounting, Payroll, Human Resources and District Business and Advisory Services.

- 27. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2019-20 and 2020-21 is 6.20%, 1.45% and 0.05%, respectively.
- 28. Worker’s Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Transportation, Head Start, and Child Development, we allocate a rate of 5.28%. All other low incidence classifications will be allocated a rate of 1.03%.
- 29. In 2020-21, an estimated FTE reduction of 1.645 FTE from the Head Start/State Preschool at Educare program have been included. This adjustment were made in order to balance the individual program’s estimated expenditures to their estimated revenues.
- 30. The projected estimated cost for Board Member elections for 2018-19 is \$400,000.
- 31. To calculate the Routine Restricted Maintenance Account (RRMA) contribution, in 2018-19 and 2019-20, use the greater of 2% of the total CSSF unrestricted expenditures or the amount deposited in 2014-15; and in 2020-21, the calculation is 3% of the total CSSF unrestricted expenditures. The budgeted contribution for 2018-19 is \$1.59M, 2019-20 is \$1.53M and 2020-21 is \$2.29M. RRMA contribution is projected to be made from the Redevelopment Agency Funds (RDA).
- 32. The SCCOE’s 2018-19 standard indirect cost rate is 11.03%.
- 33. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2017-18 are as follows:

Area or Program	2018-19 Indirect Cost Rate %	2019-20 Proposed MYP Indirect Cost Rate %	2020-21 Proposed MYP Indirect Cost Rate %
Alternative Schools	11.03%	10.50%	10.50%
Child Development *	8.00%	7.50%	7.50%
Child Nutrition *	5.41%	5.41%	5.41%
Contracts (Fund 930) *	11.03%	10.50%	10.50%
Environmental Education	11.03%	10.50%	10.50%
Grant Programs *	11.03%	10.50%	10.50%
Head Start *	10.44%	9.91%	9.91%
Migrant Education	11.03%	10.50%	10.50%
SELPA Non Pass-Thru	9.00%	9.00%	9.00%
Special Education *	9.00%	9.00%	9.00%
Technology Services Branch (TSB)	11.03%	10.50%	10.50%
Transportation	11.03%	10.50%	10.50%

*These program rates may be different from the 2018-19 SCCOE standard indirect cost rate of 11.03% for SCCOE due to Grant agency restrictions that limit the indirect cost rate to a level less than the State approved rate, or based on Superintendent approval. The SCCOE standard Indirect Cost Rate changed from 10.76% in 2017-18 to 11.03% in 2018-19.

- 34. County offices of education are required to return local property taxes to the state. 2018-19 estimated local property taxes to be returned to the state have been budgeted in the amount of \$27.26M. The amount paid back for 2017-18 were \$25.22M. The estimated local property taxes to be returned to the state for 2019-20 and 2020-21 are estimated to be \$27.26M each year.

County School Service Funds Balance/Reserves

- 35. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$11,013,710 for 2018-19. 2% is mandated by the State and an additional 2% per Board Policy #3100.

- 36.** Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation and construction of facilities for SCCOE purposes. This condition has not been met for 2018-19, 2019-20 and 2020-21.
- 37.** The \$176K reserve for the Board's Legal Fees Designation will be met in 2018-19, 2019-20 and 2020-21.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 66,484,213	\$ 68,184,737	\$ 1,700,524
Federal Revenues	-	-	-
Other State Revenues	1,263,015	985,307	(277,708)
Local Revenues	8,766,504	8,624,539	(141,965)
TOTAL REVENUES	76,513,732	77,794,583	1,280,851
B) EXPENDITURES			
Certificated Salaries	8,493,856	9,537,834	1,043,978
Classified Salaries	24,522,348	24,866,543	344,195
Employee Benefits	14,351,038	13,897,457	(453,581)
Books and Supplies	1,731,349	2,614,813	883,464
Services and Operating Expenses	8,611,468	11,714,068	3,102,600
Capital Outlay	2,492,936	2,969,084	476,148
Other Outgo	24,299,466	27,258,140	2,958,674
Direct Support/Indirect Costs	(14,170,282)	(14,428,777)	(258,495)
TOTAL EXPENDITURES	70,332,179	78,429,162	8,096,983
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	6,181,553	(634,579)	(6,816,132)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	979,250	982,851	3,601
Contributions	(463,574)	(811,828)	(348,254)
TOTAL OTHER FINANCING SOURCES/USES	(1,442,824)	(1,794,679)	(351,855)
E) NET INCREASE (DECREASE) IN FUND BALANCE	4,738,729	(2,429,258)	(7,167,987)
F) BEGINNING FUND BALANCE	68,712,863	68,712,863	-
Audit Adjustments	(25,225,094)	(25,225,094)	-
As of July 1 - audited	43,487,769	43,487,769	-
G) ENDING FUND BALANCE	\$ 48,226,498	\$ 41,058,511	\$ (7,167,987)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
Stores	-	-	-
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	6,204,118	5,705,034	(499,084)
RDA/RMA Contingency	1,426,229	1,588,240	162,011
Technology & Data Services	8,450,355	7,263,497	(1,186,858)
Deferred Maintenance	2,891,597	2,891,597	-
Reserve for Vacation & Sick Leave	4,559,034	4,498,432	(60,602)
One-Time Discretionary Funds	577,026	-	-
Educator Resource Center	100,000	100,000	-
Total Designations	24,409,359	22,247,800	(1,584,533)
b) Reserve:			
State Mandated Reserve	5,016,807	5,506,855	490,048
Board Maintained Reserve	5,016,807	5,506,855	490,048
Undesignated Reserve	13,783,525	7,797,001	(5,986,524)
Total Reserve (\$)	23,817,139	18,810,711	(5,006,428)
Total Reserve (%)	9.49%	6.83%	-2.66%
ENDING FUND BALANCE (a + b)	\$ 48,226,498	\$ 41,058,511	\$ (6,590,961)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2018-19 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$ 5,794,253	\$ 7,427,423	1,633,170
Education Protection Account (EPA)	83,400	85,600	2,200
Property Taxes	158,453,233	158,453,233	-
LCFF Transfer to Special Education (SELPA)	(97,846,673)	(97,781,519)	65,154
TOTAL LCFF SOURCES	66,484,213	68,184,737	1,700,524
B) FEDERAL REVENUES	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	916,885	639,177	(277,708)
State Lottery Revenue	250,630	250,630	-
All Other State Revenue	95,500	95,500	-
TOTAL STATE REVENUES	1,263,015	985,307	(277,708)
D) LOCAL REVENUES			
Interest Income	487,286	487,286	-
Interagency Services	4,864,055	4,833,130	(30,925)
Tuition	910,800	910,800	-
All Other Fees & Contract	1,476,525	1,481,085	4,560
All Other Sales	170,000	170,000	-
All Other Local Revenues	857,838	742,238	(115,600)
TOTAL LOCAL REVENUES	8,766,504	8,624,539	(141,965)
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 76,513,732	\$ 77,794,583	\$ 1,280,851

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 83,833,132	\$ 79,811,858	\$ (4,021,274)
Federal Revenues	43,314,624	49,209,043	5,894,419
Other State Revenues	9,604,986	12,284,095	2,679,109
Local Revenues	35,838,677	36,991,171	1,152,494
TOTAL REVENUES	172,591,419	178,296,167	5,704,748
B) EXPENDITURES			
Certificated Salaries	43,745,003	44,900,002	1,154,999
Classified Salaries	38,526,559	39,292,097	765,538
Employee Benefits	43,598,253	42,303,244	(1,295,009)
Books and Supplies	3,629,899	6,314,387	2,684,488
Services and Operating Expenses	28,816,816	34,944,323	6,127,507
Capital Outlay	5,837,426	8,998,519	3,161,093
Other Outgo	1,686,209	5,255,863	3,569,654
Direct Support/Indirect Costs	13,688,760	13,922,302	233,542
TOTAL EXPENDITURES	179,528,925	195,930,737	16,401,812
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(6,937,506)	(17,634,570)	(10,697,064)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	-	-	-
Contributions	463,574	811,828	348,254
TOTAL OTHER FINANCING SOURCES/USES	463,574	811,828	348,254
E) NET INCREASE (DECREASE) IN FUND BALANCE	(6,473,932)	(16,822,742)	(10,348,810)
F) BEGINNING FUND BALANCE	27,502,093	27,502,093	-
G) ENDING FUND BALANCE	21,028,161	10,679,351	(10,348,810)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Restricted	21,028,161	10,679,351	(10,348,810)
Total Designations	21,028,161	10,679,351	(10,348,810)
b) Reserve	-	-	-
ENDING FUND BALANCE (A + B)	\$ 21,028,161	\$ 10,679,351	\$ (10,348,810)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2018-19 FIRST INTERIM REPORT

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$ 83,833,132	\$ 79,811,858	\$ (4,021,274)
TOTAL LCFF SOURCES	83,833,132	79,811,858	(4,021,274)
B) FEDERAL REVENUES			
Special Education IDEA - Basic	2,726,573	2,632,281	(94,292)
Special Education IDEA - Preschool	122,004	106,503	(15,501)
Special Education IDEA - Early Intervention	787,560	787,560	-
Head Start Program	22,479,667	26,236,094	3,756,427
Early Head Start	3,049,796	3,127,175	77,379
Special Education Preschool Staff Development	983	1,837	854
Special Education - Admin	-	189,185	189,185
Title I: Part A Low Incidence	1,034,352	1,099,472	65,120
Title I: Part D Delinquent	456,973	1,191,294	734,321
Title I: Migrant Education	9,099,370	9,099,370	-
Title I: Migrant Education - Even Start	479,618	479,618	-
Migrant Education Child Care	33,923	33,923	-
Alternative Education Admin	-	525,337	525,337
Embedded Instruction	485,995	595,284	109,289
RSDSS Grant	66,786	140,162	73,376
CA Promise	-	19,637	19,637
Homeless Children and Foster Youth	-	32,426	32,426
Strong Start Pay for Success	-	25,695	25,695
Opportunity Youth Academy	325,209	483,805	158,596
Title II: Part A Teacher Quality	31,220	40,645	9,425
Title III: Limited English Proficiency	55,649	143,509	87,860
Title III: Technical Assistance	78,946	218,231	139,285
Medi-Cal Billing Option	2,000,000	2,000,000	-
TOTAL FEDERAL REVENUES	43,314,624	49,209,043	5,894,419
C) STATE REVENUES			
Special Education All Other State Revenue	3,376,771	3,468,281	91,510
Special Education-Non Public Schools	143,322	143,322	-
Special Education-Master Plan	446,408	-	(446,408)
Special Education SELPA Equip/Supplies	408,948	408,948	-
Special Education-Charter Schools	312,944	285,602	(27,342)
Special Education - Workability	142,422	142,422	-
Special Education - RLA Administrative Services	858,738	858,738	-
Lottery Instructional Materials	82,399	82,399	-
STRS On-Behalf	2,784,175	4,245,934	1,461,759
CA Equity Performance&Improvement	-	625,000	625,000
Tobacco Use Prevention Education (TUPE)	451,751	919,798	468,047
Alternative Ed Instructional Programs	-	89,460	89,460
Foster Youth Program	523,520	697,321	173,801
All Other State Revenue	73,588	316,870	243,282
TOTAL STATE REVENUES	9,604,986	12,284,095	2,679,109

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2018-19 FIRST INTERIM REPORT

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
D) LOCAL REVENUES			
Special Education Transfer Apportionment from District	\$16,875,714	\$ 16,885,868	\$ 10,154
Special Education Non Public Schools Transfer Apportionment/District	3,624,357	3,624,357	-
Special Education - San Andreas Regional Center	1,074,245	1,074,245	-
Special Education - Facilities	-	12,636	12,636
SELPA Staff Development	19,044	19,044	-
Tuition	2,007,482	876,743	(1,130,739)
Community Redevelopment Funds (RDA)	2,875,000	2,875,000	-
Walden West All Other Fees and Contracts	4,127,952	4,127,952	-
Walden West Food Service Sales/Leasees/Other	113,300	143,936	30,636
All Other Local Revenue - Walden West Donations	-	2,500	2,500
Teacher Recognition Day Donations	9,500	34,500	25,000
All Other Local Revenue - Teacher Recognition Day	4,000	4,000	-
Wormenhaven Inclusion Collaborative Donations	100,000	99,239	(761)
All Other Fees & Contracts - RW Johnson Foundation	20,000	20,000	-
Interagency Services/LEA's - STEAM Local Revenue	-	16,000	16,000
All Other Fees & Contracts - STEAM Local Revenue	-	60,000	60,000
All Other Fees & Contracts - EPIC Credentials Program	337,925	-	(337,925)
Interagency Services/LEA's - EPIC Credentials Program	17,500	-	(17,500)
All Other Local-Silicon Valley Com Foundation	1,000,000	1,750,283	750,283
All Other Fees & Contracts - CTE	-	15,500	15,500
Interagency Services/LEA's - CTE	-	4,480	4,480
Interagency Services/LEA's - HSS/Civic Education	-	10,830	10,830
All Other Fees and Contracts - HSS/Civic Education	-	17,950	17,950
All Other Fees & Contracts - First 5	-	220,464	220,464
Interagency Services/LEA's - Applicant Fingerprint Services	74,000	74,000	-
All Other Fees & Contracts - Applicant Fingerprint Services	1,480	1,480	-
All Other Local - Hewlett Artspiration	-	226,244	226,244
Interagency Services/LEA's - LEAP	60,000	-	(60,000)
All Other Fees & Contracts - LEAP	1,239,775	-	(1,239,775)
Interagency Services/LEA's-Superintendent's Office	13,050	13,050	-
Interagency Services/LEA's-ASAP Connect	40,000	15,000	(25,000)
All Other Fees & Contracts-ASAP Connect	20,000	-	(20,000)
Interagency Services/LEA's - Seminars	298,000	-	(298,000)
All Other Fees & Contracts - Seminars	138,250	-	(138,250)
All Other Local Revenue-Head Start Donations	-	500	500
Interagency Services/LEA's - Inclusion Collaborative	177,500	185,540	8,040
All Other Fees & Contracts/Sales - Inclusion Collaborative	146,600	189,752	43,152
Interagency Services/LEA's - Response to Instr & Intervention	651,000	651,000	-
All Other Fees & Contracts - CDE After School/21st Century	695,003	695,003	-
Interagency Services/LEA's - Curriculum & Instruction Math	-	65,000	65,000
Interagency Services/LEA's - English Language Arts Seminars	-	50,250	50,250
Interagency Services/LEA's - English Lang Learners Consortm	-	84,350	84,350
Interagency Services/LEA's - Science Seminar	-	61,400	61,400
Interagency Services/LEA's - Sobrato Matching Funds to 9302	-	85,022	85,022
Interagency Services/LEA's - Orange COE SUMS #44731	-	139,775	139,775
Interagency Services/LEA's - Credentialing Programs	-	77,500	77,500
All Other Fees & Contracts/Sales - Credentialing Programs	-	1,577,700	1,577,700
Interagency Services/LEA's - IIS Local Revenue	-	50,820	50,820

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
 2018-19 FIRST INTERIM REPORT**

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
All Other Local Revenue - MTSS District Support	-	175,000	175,000
Interagency Services/LEA's - LPC Training Modules Project	-	7,446	7,446
All Other Fees & Contracts - Bechtel CELSLF	-	182,789	182,789
All Other Local Revenue - TSB Datazone CZI Grant	-	167,342	167,342
All Other Fees & Contracts - ETS Training	20,000	20,000	-
All Other Fees & Contracts-VAPA Grant	2,000	2,000	-
All Other Local Revenue - VAPA Grant	-	-	-
All Other Local Revenue - Power of Democracy	6,000	19,781	13,781
All Other Local Revenue - Packard Foundation Grants	50,000	200,000	150,000
All Other Fees & Contracts-First 5 CSPP QRIS Block Grant	-	77,900	77,900
TOTAL LOCAL REVENUES	35,838,677	36,991,171	1,152,494
TOTAL RESTRICTED PROGRAM REVENUES	\$ 172,591,419	\$ 178,296,167	\$ 5,704,748

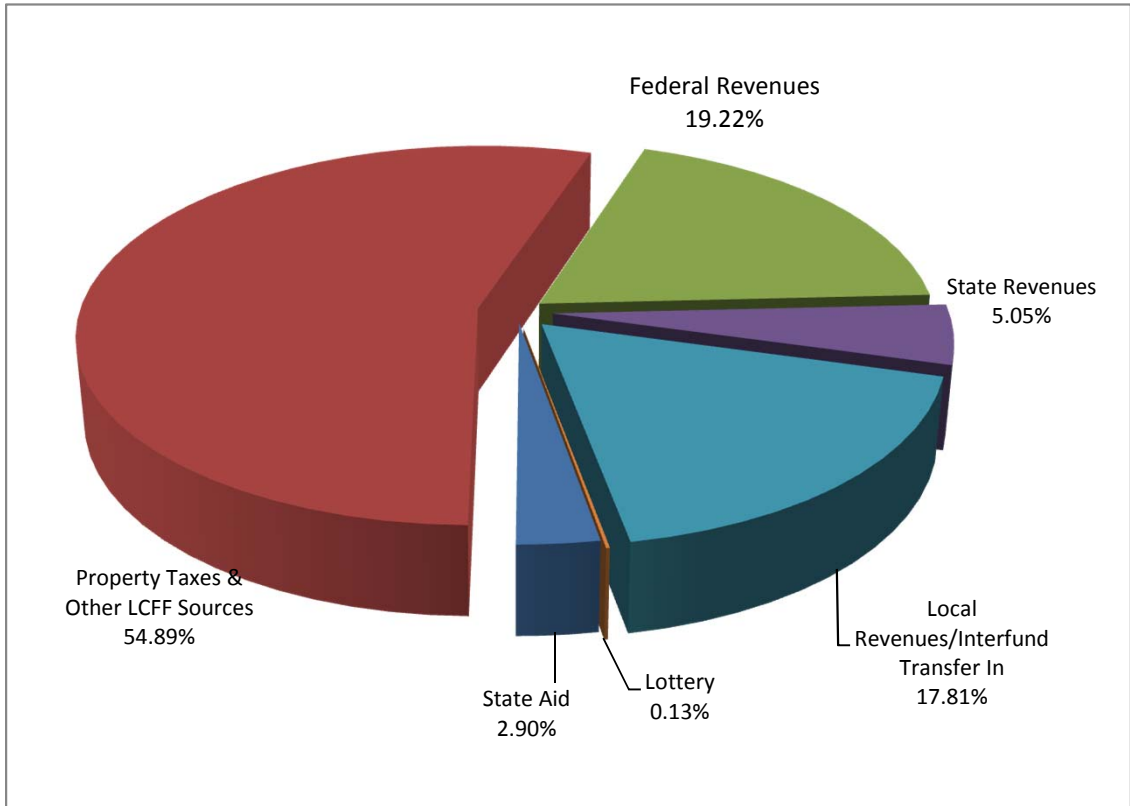
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 150,317,345	\$ 147,996,595	\$ (2,320,750)
Federal Revenues	43,314,624	49,209,043	5,894,419
Other State Revenues	10,868,001	13,269,402	2,401,401
Local Revenues	44,605,181	45,615,710	1,010,529
TOTAL REVENUES	249,105,151	256,090,750	6,985,599
B) EXPENDITURES			
Certificated Salaries	52,238,859	54,437,836	2,198,977
Classified Salaries	63,048,907	64,158,640	1,109,733
Employee Benefits	57,949,291	56,200,701	(1,748,590)
Books and Supplies	5,361,248	8,929,200	3,567,952
Services and Operating Expenses	37,428,284	46,658,391	9,230,107
Capital Outlay	8,330,362	11,967,603	3,637,241
Other Outgo	25,985,675	32,514,003	6,528,328
Direct Support/Indirect Costs	(481,522)	(506,475)	(24,953)
TOTAL EXPENDITURES	249,861,104	274,359,899	24,498,795
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(755,953)	(18,269,149)	(17,513,196)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	979,250	982,851	3,601
TOTAL OTHER FINANCING SOURCES/USES	(979,250)	(982,851)	(3,601)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(1,735,203)	(19,252,000)	(17,516,797)
F) BEGINNING FUND BALANCE	96,214,956	96,214,956	-
Audit Adjustments	(25,225,094)	(25,225,094)	-
As of July 1 - audited	70,989,862	70,989,862	-
G) ENDING FUND BALANCE	\$ 69,254,659	\$ 51,737,862	\$ (17,516,797)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 FIRST INTERIM BUDGET

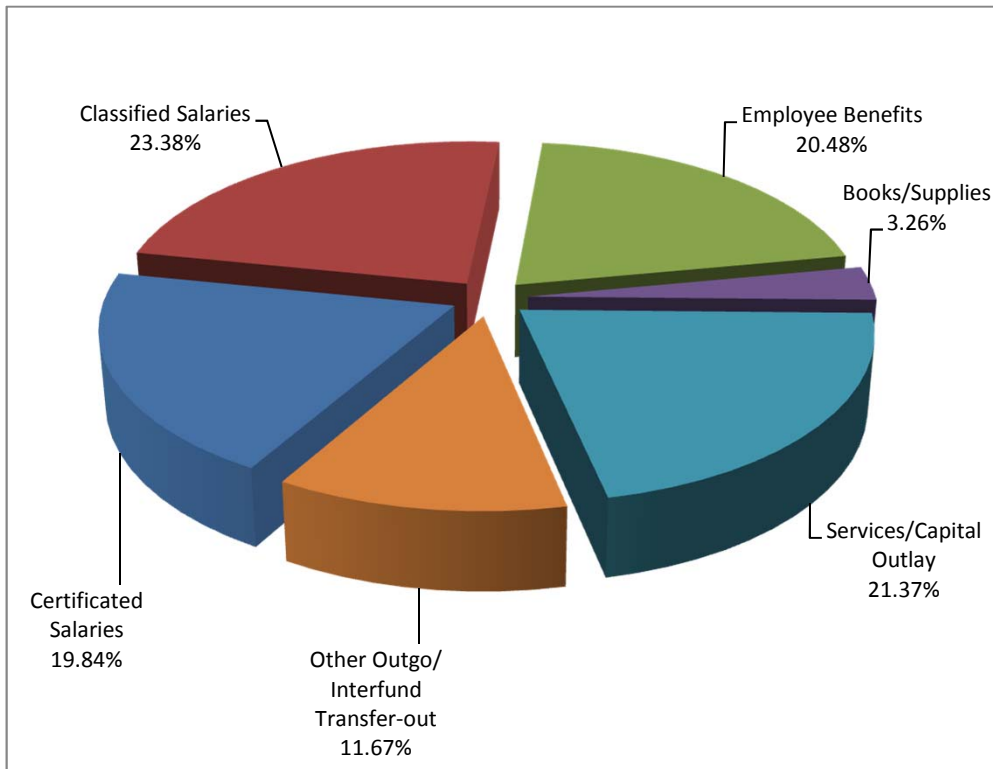
	Adopted Budget 07/01/2018 (A)	First Interim Budget 10/31/2018 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
Stores	-	-	-
b) Restricted	21,028,161	10,679,351	(10,348,810)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	6,204,118	5,705,034	(499,084)
RDA/RMA Contingency	1,426,229	1,588,240	162,011
Technology & Data Services	8,450,355	7,263,497	(1,186,858)
Deferred Maintenance	2,891,597	2,891,597	-
Reserve for Vacation & Sick Leave	4,559,034	4,498,432	(60,602)
One-Time Discretionary Funds	577,026	-	-
Educator Resource Center	100,000	100,000	-
Total Designations (a+b+c)	45,437,520	32,927,151	(1,584,533)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	5,016,807	5,506,855	490,048
Board Maintained Reserve	5,016,807	5,506,855	490,048
e) Unassigned/Undesignated Amount	13,783,525	7,797,001	(5,986,524)
Total Reserve (\$)	23,817,139	18,810,711	(5,006,428)
Total Reserve (%)	9.49%	6.83%	-2.66%
ENDING FUND BALANCE (a thru e)	\$ 69,254,659	\$ 51,737,862	\$ (6,590,961)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2018-19 FIRST INTERIM BUDGET**



Revenue Category	2018-19 First Interim	
	Budget	% of Total
State Aid	\$ 7,427,423	2.90%
Property Taxes & Other LCFF Sources	140,569,172	54.89%
Federal Revenues	49,209,043	19.22%
State Revenues	12,936,373	5.05%
Local Revenues/Interfund Transfer In	45,615,710	17.81%
Lottery	333,029	0.13%
Total Revenue	\$ 256,090,750	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2018-19 FIRST INTERIM BUDGET**



2018-19 First Interim		
Expenditures Category	Budget	% of Total
Certificated Salaries	\$ 54,437,836	19.84%
Classified Salaries	64,158,640	23.38%
Employee Benefits	56,200,701	20.48%
Sub-total Salaries & Benefits	174,797,177	63.70%
Books/Supplies	8,929,200	3.26%
Services/Capital Outlay	58,625,994	21.37%
Other Outgo/ Interfund Transfer-out	32,007,528	11.67%
Total Expenditures	\$ 274,359,899	100.00%

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2018-19 FIRST INTERIM

	Unaudited Actual 2017-18	First Interim Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$64,690,490	\$ 68,184,737	\$68,188,555	\$68,214,021
Federal Revenues	1,186,294	-	-	-
Other State Revenues	934,752	985,307	659,703	659,703
Other Local Revenues	13,733,869	8,624,539	9,199,888	9,281,196
Other Financing Sources/Transfers In	-	-	-	-
Contributions	(13,803,358)	(811,828)	(454,899)	(445,298)
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$66,742,047	\$ 76,982,755	\$ 77,593,247	\$ 77,709,622
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$9,209,141	\$ 9,537,834	\$ 9,484,049	\$ 9,352,601
Step & Column Adjustment			85,188	82,894
Cost-of-Living Adjustment			-	-
Other Adjustments			(195,667)	-
Total Certificated Salaries	\$9,209,141	\$9,537,834	\$ 9,373,570	\$ 9,435,495
Classified Salaries				
Base Salaries	\$23,808,279	\$ 24,866,543	\$ 24,818,570	\$ 24,512,361
Step & Column Adjustment			254,767	243,715
Cost-of-Living Adjustment			-	-
Other Adjustments			(580,610)	-
Total Classified Salaries	\$23,808,279	\$ 24,866,543	\$ 24,492,727	\$ 24,756,076
Employee Benefits	\$13,194,101	\$ 13,897,457	\$ 14,589,236	\$ 15,439,413
Books & Supplies	900,235	2,614,813	2,471,930	2,471,930
Services & Other Operating Expenses	7,194,365	11,714,068	8,785,585	8,775,697
Capital Outlay	4,426,052	2,969,084	1,844,612	949,613
Other Outgo	23,067,353	27,258,140	27,258,140	27,258,140
Direct Support/Indirect Costs	(12,702,642)	(14,428,777)	(13,355,336)	(13,522,028)
Other Financing Uses/Transfers Out	1,218,471	982,851	987,750	984,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$70,315,355	\$ 79,412,013	\$ 76,448,214	\$ 76,548,336
NET INCREASE/(DECREASE) IN FUND BALANCE	(\$3,573,308)	\$ (2,429,258)	\$ 1,145,033	\$ 1,161,286

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2018-19 FIRST INTERIM

	Unaudited Actual 2017-18	First Interim Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
BEGINNING FUND BALANCE	\$72,286,171	\$ 68,712,863	\$ 41,058,511	\$ 42,203,544
AUDIT ADJUSTMENT	-	(25,225,094)	-	-
ENDING FUND BALANCE	<u>\$68,712,863</u>	<u>\$41,058,511</u>	<u>\$ 42,203,544</u>	<u>\$ 43,364,830</u>
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	2,522	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	7,084,161	5,705,034	5,478,356	5,449,792
Deferred Maintenance (FMP)	3,791,597	2,891,597	2,196,597	2,196,597
Technology Services	8,688,504	7,263,497	7,971,497	8,679,497
Vacation Liability	4,559,034	4,498,432	4,498,432	4,498,432
Return of Property Tax	24,143,118	-	-	-
Carryover of Unspent Funds	1,156,351	-	-	-
Educator Resource Center	100,000	100,000	-	-
RDA/RRMA Contingency	-	1,588,240	1,528,964	2,296,450
Total Assignments	<u>\$ 49,726,287</u>	<u>\$ 22,247,800</u>	<u>\$ 21,874,846</u>	<u>\$ 23,321,768</u>
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,705,945	\$ 11,013,710	\$ 9,849,941	\$ 9,886,562
Undesignated Reserve	9,280,631	7,797,001	10,478,757	10,156,500
Total Reserve (\$)	<u>\$ 18,986,576</u>	<u>\$ 18,810,711</u>	<u>\$ 20,328,698</u>	<u>\$ 20,043,062</u>
Total Reserve (%)	7.82%	6.83%	8.26%	8.11%
ENDING FUND BALANCE (a + b)	<u>\$ 68,712,863</u>	<u>\$ 41,058,511</u>	<u>\$ 42,203,544</u>	<u>\$ 43,364,830</u>

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2018-19 FIRST INTERIM**

	Unaudited Actual 2017-18	First Interim Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 79,779,331	\$ 79,811,858	\$ 81,924,927	\$ 84,360,697
Federal Revenues	44,492,139	49,209,043	44,229,300	43,751,225
Other State Revenues	12,481,214	12,284,095	12,054,080	12,019,303
Other Local Revenues	31,742,866	36,991,171	31,278,707	31,193,340
Other Financing Sources/Transfers In	-	-	-	-
Contributions	13,803,358	811,828	454,899	445,298
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 182,298,908	\$ 179,107,995	\$ 169,941,913	\$ 171,769,863
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 43,251,666	\$ 44,900,002	\$ 44,309,952	\$ 44,203,149
Step & Column Adjustment			884,071	436,034
Cost-of-Living Adjustment			-	-
Other Adjustments			(921,997)	-
Total Certificated Salaries	\$ 43,251,666	\$ 44,900,002	\$ 44,272,026	\$ 44,639,183
Classified Salaries				
Base Salaries	\$ 38,789,500	\$ 39,292,097	\$ 38,990,828	\$ 38,456,679
Step & Column Adjustment			345,528	328,515
Cost-of-Living Adjustment			-	-
Other Adjustments			(806,467)	(55,396)
Total Classified Salaries	\$ 38,789,500	\$ 39,292,097	\$ 38,529,889	\$ 38,729,798
Employee Benefits	\$ 41,626,728	\$ 42,303,244	\$ 44,759,924	\$ 45,887,302
Books & Supplies	3,418,264	6,314,387	3,310,245	3,844,407
Services & Other Operating Expenses	26,029,616	34,944,323	22,929,638	22,002,223
Capital Outlay	1,223,915	8,998,519	1,156,369	469,907
Other Outgo	4,854,009	5,255,863	1,965,506	1,999,481
Direct Support/Indirect Costs	12,194,003	13,922,302	12,876,707	13,043,409
Other Financing Uses/Transfers Out	945,566	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 172,333,267	\$ 195,930,737	\$ 169,800,304	\$ 170,615,710
NET INCREASE/(DECREASE) IN FUND BALANCE	9,965,641	(16,822,742)	141,609	1,154,153

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2018-19 FIRST INTERIM**

	Unaudited Actual 2017-18	First Interim Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
BEGINNING FUND BALANCE	\$ 17,536,452	\$ 27,502,093	\$ 10,679,351	\$ 10,820,960
ENDING FUND BALANCE	\$ 27,502,093	\$ 10,679,351	\$ 10,820,960	\$ 11,975,113
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	27,502,093	10,679,351	10,820,960	11,975,113
Total Assignments	\$ 27,502,093	\$ 10,679,351	\$ 10,820,960	\$ 11,975,113
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 27,502,093	\$ 10,679,351	\$ 10,820,960	\$ 11,975,113

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2018-19 FIRST INTERIM**

	Unaudited Actual 2017-18	First Interim Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 144,469,821	\$ 147,996,595	\$ 150,113,482	\$ 152,574,718
Federal Revenues	45,678,433	49,209,043	44,229,300	43,751,225
Other State Revenues	13,415,966	13,269,402	12,713,783	12,679,006
Other Local Revenues	45,476,735	45,615,710	40,478,595	40,474,536
Other Financing Sources/Transfers In	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 249,040,955	\$ 256,090,750	\$ 247,535,160	\$ 249,479,485
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 52,460,807	\$ 54,437,836	\$ 53,794,001	\$ 53,555,750
Step & Column Adjustments	-	-	969,259	518,928
Other Adjustments	-	-	(1,117,664)	-
Total Certificated Salaries	\$ 52,460,807	\$ 54,437,836	\$ 53,645,596	\$ 54,074,678
Classified Salaries				
Base Salaries	\$ 62,597,779	\$ 64,158,640	\$ 63,809,398	\$ 62,969,040
Step & Column Adjustments	-	-	600,295	572,230
Other Adjustments	-	-	(1,387,077)	(55,396)
Total Classified Salaries	\$ 62,597,779	\$ 64,158,640	\$ 63,022,616	\$ 63,485,874
Employee Benefits	\$ 54,820,829	\$ 56,200,701	\$ 59,349,160	\$ 61,326,715
Books & Supplies	4,318,499	8,929,200	5,782,175	6,316,337
Services & Other Operating Expenses	33,223,981	46,658,391	31,715,223	30,777,920
Capital Outlay	5,649,967	11,967,603	3,000,981	1,419,520
Other Outgo	27,921,362	32,514,003	29,223,646	29,257,621
Direct Support/Indirect Costs	(508,639)	(506,475)	(478,629)	(478,619)
Other Financing Uses/Transfers Out	2,164,037	982,851	987,750	984,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 242,648,622	\$ 275,342,750	\$ 246,248,518	\$ 247,164,046
NET INCREASE/(DECREASE) IN FUND BALANCE	6,392,333	(19,252,000)	1,286,642	2,315,439

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2018-19 FIRST INTERIM**

	Unaudited Actual 2017-18	First Interim Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
BEGINNING FUND BALANCE	\$ 89,822,623	\$ 96,214,956	\$ 51,737,862	\$ 53,024,504
AUDIT ADJUSTMENT	\$ -	\$ (25,225,094)	\$ -	\$ -
ENDING FUND BALANCE	\$ 96,214,956	\$ 51,737,862	\$ 53,024,504	\$ 55,339,943
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	2,522	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	7,084,161	5,705,034	5,478,356	5,449,792
Deferred Maintenance (FMP)	3,791,597	2,891,597	2,196,597	2,196,597
Technology Services	8,688,504	7,263,497	7,971,497	8,679,497
Vacation Liability	4,559,034	4,498,432	4,498,432	4,498,432
Return of Property Tax	24,143,118	-	-	-
Carryover of Unspent Funds	28,658,444	10,679,351	10,820,960	11,975,113
Educator Resource Center	100,000	100,000	-	-
RDA/RRMA Contingency	-	1,588,240	1,528,964	2,296,450
Total Assignments	\$ 77,228,380	\$ 32,927,151	\$ 32,695,806	\$ 35,296,881
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,705,945	\$ 11,013,710	\$ 9,849,941	\$ 9,886,562
Undesignated Reserve	9,280,631	7,797,001	10,478,757	10,156,500
Total Reserve (\$)	\$ 18,986,576	\$ 18,810,711	\$ 20,328,698	\$ 20,043,062
Total Reserve (%)	7.82%	6.83%	8.26%	8.11%
ENDING FUND BALANCE (a + b)	\$ 96,214,956	\$ 51,737,862	\$ 53,024,504	\$ 55,339,943

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: Mary Ann Dewar
County Superintendent or Designee

Date: 12/12/18

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 12, 2018

Signed: Mary Ann Dewar
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Stephanie Gomez

Telephone: (408) 453 - 6623

Title: Director, Internal Business Services

E-mail: Stephanie_Gomez@sccoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	66,484,213.00	68,184,737.00	4,390,316.42	68,184,737.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	515,326.89	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,263,015.00	985,307.00	12,531.38	985,307.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,766,504.00	8,624,539.00	4,630,370.44	8,624,539.00	0.00	0.0%
5) TOTAL, REVENUES			76,513,732.00	77,794,583.00	9,548,545.13	77,794,583.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,493,856.00	9,537,834.00	2,840,556.09	9,537,834.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,522,348.00	24,866,543.00	7,925,260.51	24,866,543.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,351,038.00	13,897,457.00	4,247,566.47	13,897,457.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,731,349.00	2,614,813.00	148,351.57	2,614,813.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,611,468.00	11,714,068.00	3,788,258.55	11,714,068.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,492,936.00	2,969,084.00	326,539.48	2,969,084.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,299,466.00	27,258,140.00	0.00	27,258,140.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,170,282.00)	(14,428,777.00)	(2,936,258.35)	(14,428,777.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			70,332,179.00	78,429,162.00	16,340,274.32	78,429,162.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,181,553.00	(634,579.00)	(6,791,729.19)	(634,579.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	979,250.00	982,851.00	124,625.00	982,851.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(463,574.00)	(811,828.00)	0.00	(811,828.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,442,824.00)	(1,794,679.00)	(124,625.00)	(1,794,679.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,738,729.00	(2,429,258.00)	(6,916,354.19)	(2,429,258.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	68,712,862.91	68,712,862.91		68,712,862.91	0.00	0.0%
b) Audit Adjustments		9793	(25,225,094.00)	(25,225,094.00)		(25,225,094.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,487,768.91	43,487,768.91		43,487,768.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,487,768.91	43,487,768.91		43,487,768.91		
2) Ending Balance, June 30 (E + F1e)			48,226,497.91	41,058,510.91		41,058,510.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,384,358.45	22,222,800.00		22,222,800.00		
Board Designation (legal)	0000	9780	176,000.00					
Deferred Maintenance (FMP)	0000	9780	2,891,596.81					
Facilities	0000	9780	6,204,117.61					
Technology & Data Services	0000	9780	8,450,355.03					
Reserve for Vac & Sick Leave	0000	9780	4,559,034.00					
Educator Resource Center	0000	9780	100,000.00					
One-Time Discretionary Funds	0000	9780	577,026.00					
RDA/RRMA Contingency	0000	9780	1,426,229.00					
Board Designation (legal)	0000	9780		176,000.00				
Deferred Maintenance (FMP)	0000	9780		2,891,597.00				
Facilities	0000	9780		5,705,034.00				
Technology & Data Services	0000	9780		7,263,497.00				
Reserve for Vac & Sick Leave	0000	9780		4,498,432.00				
Educator Resource Center	0000	9780		100,000.00				
RDA/RRMA Contingency	0000	9780		1,588,240.00				
Board Designation (legal)	0000	9780				176,000.00		
Deferred Maintenance (FMP)	0000	9780				2,891,597.00		
Facilities	0000	9780				5,705,034.00		
Technology & Data Services	0000	9780				7,263,497.00		
Reserve for Vac & Sick Leave	0000	9780				4,498,432.00		
Educator Resource Center	0000	9780				100,000.00		
RDA/RRMA Contingency	0000	9780				1,588,240.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,033,614.00	11,013,710.00		11,013,710.00		
Unassigned/Unappropriated Amount		9790	13,783,525.46	7,797,000.91		7,797,000.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,794,253.00	7,427,423.00	1,939,182.00	7,427,423.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	83,400.00	85,600.00	20,701.00	85,600.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	682,816.00	682,816.00	0.00	682,816.00	0.00	0.0%
Timber Yield Tax		8022	192.00	192.00	0.00	192.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	136,409,778.00	136,409,778.00	0.00	136,409,778.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,618,650.00	10,618,650.00	9,597,652.41	10,618,650.00	0.00	0.0%
Prior Years' Taxes		8043	617.00	617.00	198.81	617.00	0.00	0.0%
Supplemental Taxes		8044	4,289,250.00	4,289,250.00	1,065,261.40	4,289,250.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,451,930.00	6,451,930.00	2,159,488.76	6,451,930.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			164,330,886.00	165,966,256.00	14,782,484.38	165,966,256.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	622,821.00	687,975.00	(545,218.96)	687,975.00	0.00	0.0%
Property Taxes Transfers		8097	(98,469,494.00)	(98,469,494.00)	(9,846,949.00)	(98,469,494.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			66,484,213.00	68,184,737.00	4,390,316.42	68,184,737.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	515,326.89	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	515,326.89	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	916,885.00	639,177.00	0.00	639,177.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	250,630.00	250,630.00	12,531.38	250,630.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	95,500.00	95,500.00	0.00	95,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,263,015.00	985,307.00	12,531.38	985,307.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	170,000.00	170,000.00	81,178.99	170,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	487,286.00	487,286.00	0.00	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,864,055.00	4,833,130.00	4,274,096.78	4,833,130.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,476,525.00	1,481,085.00	373,597.50	1,481,085.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	857,838.00	742,238.00	(98,502.83)	742,238.00	0.00	0.0%
Tuition		8710	910,800.00	910,800.00	0.00	910,800.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,766,504.00	8,624,539.00	4,630,370.44	8,624,539.00	0.00	0.0%
TOTAL, REVENUES			76,513,732.00	77,794,583.00	9,548,545.13	77,794,583.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,452,436.00	3,520,390.00	1,148,548.04	3,520,390.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	369,719.00	458,423.00	128,675.04	458,423.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,602,717.00	5,368,437.00	1,499,140.28	5,368,437.00	0.00	0.0%
Other Certificated Salaries		1900	68,984.00	190,584.00	64,192.73	190,584.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,493,856.00	9,537,834.00	2,840,556.09	9,537,834.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	399,019.00	407,350.00	85,223.82	407,350.00	0.00	0.0%
Classified Support Salaries		2200	3,382,622.00	3,401,304.00	1,184,839.61	3,401,304.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,754,581.00	8,190,122.00	2,649,684.82	8,190,122.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,310,480.00	12,126,481.00	3,791,530.75	12,126,481.00	0.00	0.0%
Other Classified Salaries		2900	675,646.00	741,286.00	213,981.51	741,286.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,522,348.00	24,866,543.00	7,925,260.51	24,866,543.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,357,004.00	1,608,290.00	479,574.91	1,608,290.00	0.00	0.0%
PERS		3201-3202	4,282,413.00	4,363,549.00	1,332,750.50	4,363,549.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,951,932.00	1,954,317.00	611,545.32	1,954,317.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,961,641.00	4,996,301.00	1,529,337.07	4,996,301.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,507.00	26,473.00	5,246.11	26,473.00	0.00	0.0%
Workers' Compensation		3601-3602	496,115.00	487,379.00	146,402.68	487,379.00	0.00	0.0%
OPEB, Allocated		3701-3702	590,364.00	211,881.00	65,600.65	211,881.00	0.00	0.0%
OPEB, Active Employees		3751-3752	695,062.00	249,120.00	77,061.98	249,120.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	147.00	47.25	147.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,351,038.00	13,897,457.00	4,247,566.47	13,897,457.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	102,297.00	100,297.00	0.00	100,297.00	0.00	0.0%
Books and Other Reference Materials		4200	60,681.00	66,681.00	218.30	66,681.00	0.00	0.0%
Materials and Supplies		4300	1,077,281.00	1,864,342.00	111,692.38	1,864,342.00	0.00	0.0%
Noncapitalized Equipment		4400	480,423.00	572,826.00	35,046.49	572,826.00	0.00	0.0%
Food		4700	10,667.00	10,667.00	1,394.40	10,667.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,731,349.00	2,614,813.00	148,351.57	2,614,813.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	566,522.00	626,012.00	114,972.89	626,012.00	0.00	0.0%
Dues and Memberships		5300	217,471.00	220,811.00	102,522.40	220,811.00	0.00	0.0%
Insurance		5400-5450	497,304.00	522,676.00	2,087,350.68	522,676.00	0.00	0.0%
Operations and Housekeeping Services		5500	966,757.00	1,011,640.00	199,822.65	1,011,640.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	659,676.00	670,689.00	91,710.45	670,689.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,069,983.00)	(2,243,195.00)	(432,860.39)	(2,243,195.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(262,805.00)	(246,195.00)	(55,204.55)	(246,195.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,615,140.00	10,724,625.00	1,574,757.65	10,724,625.00	0.00	0.0%
Communications		5900	421,386.00	427,005.00	105,186.77	427,005.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,611,468.00	11,714,068.00	3,788,258.55	11,714,068.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	365,540.00	429,305.00	0.00	429,305.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	801,708.00	1,042,976.00	188,291.60	1,042,976.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	881,904.00	993,939.00	88,175.67	993,939.00	0.00	0.0%
Equipment Replacement		6500	443,784.00	502,864.00	50,072.21	502,864.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,492,936.00	2,969,084.00	326,539.48	2,969,084.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	24,299,466.00	27,258,140.00	0.00	27,258,140.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,299,466.00	27,258,140.00	0.00	27,258,140.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(13,688,760.00)	(13,922,302.00)	(2,854,503.67)	(13,922,302.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(481,522.00)	(506,475.00)	(81,754.68)	(506,475.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,170,282.00)	(14,428,777.00)	(2,936,258.35)	(14,428,777.00)	0.00	0.0%
TOTAL, EXPENDITURES			70,332,179.00	78,429,162.00	16,340,274.32	78,429,162.00	0.00	0.0%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	3,101.00	0.00	3,101.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	979,250.00	979,750.00	124,625.00	979,750.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			979,250.00	982,851.00	124,625.00	982,851.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,402,419.00)	(1,540,329.00)	0.00	(1,540,329.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	938,845.00	728,501.00	0.00	728,501.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(463,574.00)	(811,828.00)	0.00	(811,828.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,442,824.00)	(1,794,679.00)	(124,625.00)	(1,794,679.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	83,833,132.00	79,811,858.00	0.00	79,811,858.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,314,624.00	49,209,043.00	3,589,921.44	49,209,043.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,604,986.00	12,284,095.00	53,057.94	12,284,095.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,838,677.00	36,991,171.00	3,558,794.95	36,991,171.00	0.00	0.0%
5) TOTAL, REVENUES			172,591,419.00	178,296,167.00	7,201,774.33	178,296,167.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,745,003.00	44,900,002.00	13,249,735.36	44,900,002.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,526,559.00	39,292,097.00	12,573,818.40	39,292,097.00	0.00	0.0%
3) Employee Benefits		3000-3999	43,598,253.00	42,303,244.00	11,342,633.06	42,303,244.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,629,899.00	6,314,387.00	685,480.30	6,314,387.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,816,816.00	34,944,323.00	4,179,160.48	34,944,323.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,837,426.00	8,998,519.00	166,045.93	8,998,519.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,686,209.00	5,255,863.00	22,178.50	5,255,863.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,688,760.00	13,922,302.00	2,854,503.67	13,922,302.00	0.00	0.0%
9) TOTAL, EXPENDITURES			179,528,925.00	195,930,737.00	45,073,555.70	195,930,737.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,937,506.00)	(17,634,570.00)	(37,871,781.37)	(17,634,570.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	463,574.00	811,828.00	0.00	811,828.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			463,574.00	811,828.00	0.00	811,828.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,473,932.00)	(16,822,742.00)	(37,871,781.37)	(16,822,742.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,502,093.25	27,502,093.25		27,502,093.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,502,093.25	27,502,093.25		27,502,093.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,502,093.25	27,502,093.25		27,502,093.25		
2) Ending Balance, June 30 (E + F1e)			21,028,161.25	10,679,351.25		10,679,351.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			21,028,161.25	10,679,351.25		10,679,351.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	83,833,132.00	79,811,858.00	0.00	79,811,858.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,833,132.00	79,811,858.00	0.00	79,811,858.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,717,928.00	2,623,684.00	(774,976.00)	2,623,684.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,405,187.00	1,499,781.00	(759,434.49)	1,499,781.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	60,231.00	0.00	60,231.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,359,561.00	2,297,799.00	350,026.14	2,297,799.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	456,973.00	1,191,294.00	89,285.87	1,191,294.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	31,220.00	40,645.00	5,592.95	40,645.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,649.00	143,509.00	12,104.89	143,509.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290	9,758,643.00	9,943,499.00	(463,974.18)	9,943,499.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	35,613.19	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,529,463.00	31,408,601.00	5,095,683.07	31,408,601.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,314,624.00	49,209,043.00	3,589,921.44	49,209,043.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,170,360.00	1,702,986.00	233,586.00	1,702,986.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,376,771.00	3,468,281.00	971,118.00	3,468,281.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	82,399.00	82,399.00	0.00	82,399.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	89,460.00	89,460.07	89,460.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	451,751.00	919,798.00	(405,045.35)	919,798.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,523,705.00	6,021,171.00	(836,060.78)	6,021,171.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,604,986.00	12,284,095.00	53,057.94	12,284,095.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,875,000.00	2,875,000.00	0.00	2,875,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	29,400.00	50,178.00	50,177.77	50,178.00	0.00	0.0%
All Other Sales		8639	83,900.00	94,408.00	28,808.00	94,408.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,339,050.00	1,599,463.00	431,875.41	1,599,463.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,764,029.00	7,222,884.00	1,092,507.39	7,222,884.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,239,745.00	3,762,288.00	1,492,722.62	3,762,288.00	0.00	0.0%
Tuition		8710	2,007,482.00	876,725.00	477,982.00	876,725.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	20,500,071.00	20,510,225.00	(15,278.24)	20,510,225.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,838,677.00	36,991,171.00	3,558,794.95	36,991,171.00	0.00	0.0%
TOTAL, REVENUES			172,591,419.00	178,296,167.00	7,201,774.33	178,296,167.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,216,824.00	28,451,384.00	8,490,959.91	28,451,384.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,869,666.00	9,656,079.00	2,834,924.93	9,656,079.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,978,512.00	5,748,408.00	1,719,193.18	5,748,408.00	0.00	0.0%
Other Certificated Salaries		1900	680,001.00	1,044,131.00	204,657.34	1,044,131.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,745,003.00	44,900,002.00	13,249,735.36	44,900,002.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,771,153.00	23,080,536.00	7,432,479.24	23,080,536.00	0.00	0.0%
Classified Support Salaries		2200	8,461,709.00	8,341,070.00	2,757,871.47	8,341,070.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,324,956.00	2,243,906.00	695,010.62	2,243,906.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,126,635.00	4,445,015.00	1,411,502.19	4,445,015.00	0.00	0.0%
Other Classified Salaries		2900	842,106.00	1,181,570.00	276,954.88	1,181,570.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,526,559.00	39,292,097.00	12,573,818.40	39,292,097.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,562,830.00	11,044,641.00	2,020,881.34	11,044,641.00	0.00	0.0%
PERS		3201-3202	6,686,978.00	6,781,278.00	2,043,342.30	6,781,278.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,659,525.00	3,735,395.00	1,136,647.57	3,735,395.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,613,752.00	15,409,096.00	4,715,852.63	15,409,096.00	0.00	0.0%
Unemployment Insurance		3501-3502	41,193.00	41,729.00	12,505.80	41,729.00	0.00	0.0%
Workers' Compensation		3601-3602	3,926,975.00	3,914,781.00	974,277.09	3,914,781.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,886,253.00	631,446.00	201,899.35	631,446.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,220,747.00	744,878.00	237,210.48	744,878.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	16.50	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,598,253.00	42,303,244.00	11,342,633.06	42,303,244.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	27,771.00	11,914.00	34.79	11,914.00	0.00	0.0%
Books and Other Reference Materials		4200	58,625.00	90,284.00	12,304.36	90,284.00	0.00	0.0%
Materials and Supplies		4300	2,708,111.00	4,314,917.00	367,057.87	4,314,917.00	0.00	0.0%
Noncapitalized Equipment		4400	604,599.00	1,658,259.00	293,105.79	1,658,259.00	0.00	0.0%
Food		4700	230,793.00	239,013.00	12,977.49	239,013.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,629,899.00	6,314,387.00	685,480.30	6,314,387.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,879,099.00	17,263,326.00	1,662,934.29	17,263,326.00	0.00	0.0%
Travel and Conferences		5200	746,625.00	1,039,860.00	163,619.88	1,039,860.00	0.00	0.0%
Dues and Memberships		5300	24,417.00	24,742.00	6,775.00	24,742.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	(344.86)	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,028,862.00	1,063,639.00	202,689.59	1,063,639.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,757,612.00	1,645,100.00	265,505.16	1,645,100.00	0.00	0.0%
Transfers of Direct Costs		5710	2,069,983.00	2,243,195.00	432,860.39	2,243,195.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	194,750.00	200,468.00	5,860.93	200,468.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,881,163.00	11,209,066.00	1,395,042.89	11,209,066.00	0.00	0.0%
Communications		5900	234,305.00	254,927.00	44,217.21	254,927.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,816,816.00	34,944,323.00	4,179,160.48	34,944,323.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,327,000.00	1,326,728.00	0.00	1,326,728.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,320,349.00	7,118,060.00	131,500.77	7,118,060.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	71,000.00	399,654.00	31,095.16	399,654.00	0.00	0.0%
Equipment Replacement		6500	119,077.00	154,077.00	3,450.00	154,077.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,837,426.00	8,998,519.00	166,045.93	8,998,519.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	267,854.00	267,854.00	0.00	267,854.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	60,231.00	60,230.50	60,231.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,418,355.00	4,927,778.00	(38,052.00)	4,927,778.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,686,209.00	5,255,863.00	22,178.50	5,255,863.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	13,688,760.00	13,922,302.00	2,854,503.67	13,922,302.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,688,760.00	13,922,302.00	2,854,503.67	13,922,302.00	0.00	0.0%
TOTAL, EXPENDITURES			179,528,925.00	195,930,737.00	45,073,555.70	195,930,737.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,402,419.00	1,540,329.00	0.00	1,540,329.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(938,845.00)	(728,501.00)	0.00	(728,501.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			463,574.00	811,828.00	0.00	811,828.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			463,574.00	811,828.00	0.00	811,828.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	150,317,345.00	147,996,595.00	4,390,316.42	147,996,595.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,314,624.00	49,209,043.00	4,105,248.33	49,209,043.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,868,001.00	13,269,402.00	65,589.32	13,269,402.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,605,181.00	45,615,710.00	8,189,165.39	45,615,710.00	0.00	0.0%
5) TOTAL, REVENUES			249,105,151.00	256,090,750.00	16,750,319.46	256,090,750.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,238,859.00	54,437,836.00	16,090,291.45	54,437,836.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,048,907.00	64,158,640.00	20,499,078.91	64,158,640.00	0.00	0.0%
3) Employee Benefits		3000-3999	57,949,291.00	56,200,701.00	15,590,199.53	56,200,701.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,361,248.00	8,929,200.00	833,831.87	8,929,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,428,284.00	46,658,391.00	7,967,419.03	46,658,391.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,330,362.00	11,967,603.00	492,585.41	11,967,603.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,985,675.00	32,514,003.00	22,178.50	32,514,003.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(481,522.00)	(506,475.00)	(81,754.68)	(506,475.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			249,861,104.00	274,359,899.00	61,413,830.02	274,359,899.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(755,953.00)	(18,269,149.00)	(44,663,510.56)	(18,269,149.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	979,250.00	982,851.00	124,625.00	982,851.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(979,250.00)	(982,851.00)	(124,625.00)	(982,851.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,735,203.00)	(19,252,000.00)	(44,788,135.56)	(19,252,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,214,956.16	96,214,956.16		96,214,956.16	0.00	0.0%
b) Audit Adjustments		9793	(25,225,094.00)	(25,225,094.00)		(25,225,094.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,989,862.16	70,989,862.16		70,989,862.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,989,862.16	70,989,862.16		70,989,862.16		
2) Ending Balance, June 30 (E + F1e)			69,254,659.16	51,737,862.16		51,737,862.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,028,161.25	10,679,351.25		10,679,351.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,384,358.45	22,222,800.00		22,222,800.00		
Board Designation (legal)	0000	9780	176,000.00					
Deferred Maintenance (FMP)	0000	9780	2,891,596.81					
Facilities	0000	9780	6,204,117.61					
Technology & Data Services	0000	9780	8,450,355.03					
Reserve for Vac & Sick Leave	0000	9780	4,559,034.00					
Educator Resource Center	0000	9780	100,000.00					
One-Time Discretionary Funds	0000	9780	577,026.00					
RDA/RRMA Contingency	0000	9780	1,426,229.00					
Board Designation (legal)	0000	9780		176,000.00				
Deferred Maintenance (FMP)	0000	9780		2,891,597.00				
Facilities	0000	9780		5,705,034.00				
Technology & Data Services	0000	9780		7,263,497.00				
Reserve for Vac & Sick Leave	0000	9780		4,498,432.00				
Educator Resource Center	0000	9780		100,000.00				
RDA/RRMA Contingency	0000	9780		1,588,240.00				
Board Designation (legal)	0000	9780				176,000.00		
Deferred Maintenance (FMP)	0000	9780				2,891,597.00		
Facilities	0000	9780				5,705,034.00		
Technology & Data Services	0000	9780				7,263,497.00		
Reserve for Vac & Sick Leave	0000	9780				4,498,432.00		
Educator Resource Center	0000	9780				100,000.00		
RDA/RRMA Contingency	0000	9780				1,588,240.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,033,614.00	11,013,710.00		11,013,710.00		
Unassigned/Unappropriated Amount		9790	13,783,525.46	7,797,000.91		7,797,000.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,794,253.00	7,427,423.00	1,939,182.00	7,427,423.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	83,400.00	85,600.00	20,701.00	85,600.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	682,816.00	682,816.00	0.00	682,816.00	0.00	0.0%
Timber Yield Tax		8022	192.00	192.00	0.00	192.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	136,409,778.00	136,409,778.00	0.00	136,409,778.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,618,650.00	10,618,650.00	9,597,652.41	10,618,650.00	0.00	0.0%
Prior Years' Taxes		8043	617.00	617.00	198.81	617.00	0.00	0.0%
Supplemental Taxes		8044	4,289,250.00	4,289,250.00	1,065,261.40	4,289,250.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,451,930.00	6,451,930.00	2,159,488.76	6,451,930.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			164,330,886.00	165,966,256.00	14,782,484.38	165,966,256.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	622,821.00	687,975.00	(545,218.96)	687,975.00	0.00	0.0%
Property Taxes Transfers		8097	(14,636,362.00)	(18,657,636.00)	(9,846,949.00)	(18,657,636.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,317,345.00	147,996,595.00	4,390,316.42	147,996,595.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,717,928.00	2,623,684.00	(774,976.00)	2,623,684.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,405,187.00	1,499,781.00	(759,434.49)	1,499,781.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	60,231.00	0.00	60,231.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,359,561.00	2,297,799.00	350,026.14	2,297,799.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	456,973.00	1,191,294.00	89,285.87	1,191,294.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	31,220.00	40,645.00	5,592.95	40,645.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,649.00	143,509.00	12,104.89	143,509.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290	9,758,643.00	9,943,499.00	(463,974.18)	9,943,499.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	35,613.19	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,529,463.00	31,408,601.00	5,611,009.96	31,408,601.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,314,624.00	49,209,043.00	4,105,248.33	49,209,043.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,170,360.00	1,702,986.00	233,586.00	1,702,986.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,376,771.00	3,468,281.00	971,118.00	3,468,281.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	916,885.00	639,177.00	0.00	639,177.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	333,029.00	333,029.00	12,531.38	333,029.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	89,460.00	89,460.07	89,460.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	451,751.00	919,798.00	(405,045.35)	919,798.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,619,205.00	6,116,671.00	(836,060.78)	6,116,671.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,868,001.00	13,269,402.00	65,589.32	13,269,402.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,875,000.00	2,875,000.00	0.00	2,875,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	29,400.00	50,178.00	50,177.77	50,178.00	0.00	0.0%
All Other Sales		8639	253,900.00	264,408.00	109,986.99	264,408.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	487,286.00	487,286.00	0.00	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,203,105.00	6,432,593.00	4,705,972.19	6,432,593.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,240,554.00	8,703,969.00	1,466,104.89	8,703,969.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,097,583.00	4,504,526.00	1,394,219.79	4,504,526.00	0.00	0.0%
Tuition		8710	2,918,282.00	1,787,525.00	477,982.00	1,787,525.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	20,500,071.00	20,510,225.00	(15,278.24)	20,510,225.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,605,181.00	45,615,710.00	8,189,165.39	45,615,710.00	0.00	0.0%
TOTAL, REVENUES			249,105,151.00	256,090,750.00	16,750,319.46	256,090,750.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	31,669,260.00	31,971,774.00	9,639,507.95	31,971,774.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,239,385.00	10,114,502.00	2,963,599.97	10,114,502.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,581,229.00	11,116,845.00	3,218,333.46	11,116,845.00	0.00	0.0%
Other Certificated Salaries		1900	748,985.00	1,234,715.00	268,850.07	1,234,715.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			52,238,859.00	54,437,836.00	16,090,291.45	54,437,836.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,170,172.00	23,487,886.00	7,517,703.06	23,487,886.00	0.00	0.0%
Classified Support Salaries		2200	11,844,331.00	11,742,374.00	3,942,711.08	11,742,374.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,079,537.00	10,434,028.00	3,344,695.44	10,434,028.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,437,115.00	16,571,496.00	5,203,032.94	16,571,496.00	0.00	0.0%
Other Classified Salaries		2900	1,517,752.00	1,922,856.00	490,936.39	1,922,856.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,048,907.00	64,158,640.00	20,499,078.91	64,158,640.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,919,834.00	12,652,931.00	2,500,456.25	12,652,931.00	0.00	0.0%
PERS		3201-3202	10,969,391.00	11,144,827.00	3,376,092.80	11,144,827.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,611,457.00	5,689,712.00	1,748,192.89	5,689,712.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,575,393.00	20,405,397.00	6,245,189.70	20,405,397.00	0.00	0.0%
Unemployment Insurance		3501-3502	57,700.00	68,202.00	17,751.91	68,202.00	0.00	0.0%
Workers' Compensation		3601-3602	4,423,090.00	4,402,160.00	1,120,679.77	4,402,160.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,476,617.00	843,327.00	267,500.00	843,327.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,915,809.00	993,998.00	314,272.46	993,998.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	147.00	63.75	147.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,949,291.00	56,200,701.00	15,590,199.53	56,200,701.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	130,068.00	112,211.00	34.79	112,211.00	0.00	0.0%
Books and Other Reference Materials		4200	119,306.00	156,965.00	12,522.66	156,965.00	0.00	0.0%
Materials and Supplies		4300	3,785,392.00	6,179,259.00	478,750.25	6,179,259.00	0.00	0.0%
Noncapitalized Equipment		4400	1,085,022.00	2,231,085.00	328,152.28	2,231,085.00	0.00	0.0%
Food		4700	241,460.00	249,680.00	14,371.89	249,680.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,361,248.00	8,929,200.00	833,831.87	8,929,200.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,879,099.00	17,263,326.00	1,662,934.29	17,263,326.00	0.00	0.0%
Travel and Conferences		5200	1,313,147.00	1,665,872.00	278,592.77	1,665,872.00	0.00	0.0%
Dues and Memberships		5300	241,888.00	245,553.00	109,297.40	245,553.00	0.00	0.0%
Insurance		5400-5450	497,304.00	522,676.00	2,087,005.82	522,676.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,995,619.00	2,075,279.00	402,512.24	2,075,279.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,417,288.00	2,315,789.00	357,215.61	2,315,789.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(68,055.00)	(45,727.00)	(49,343.62)	(45,727.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,496,303.00	21,933,691.00	2,969,800.54	21,933,691.00	0.00	0.0%
Communications		5900	655,691.00	681,932.00	149,403.98	681,932.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,428,284.00	46,658,391.00	7,967,419.03	46,658,391.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,692,540.00	1,756,033.00	0.00	1,756,033.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,122,057.00	8,161,036.00	319,792.37	8,161,036.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	952,904.00	1,393,593.00	119,270.83	1,393,593.00	0.00	0.0%
Equipment Replacement		6500	562,861.00	656,941.00	53,522.21	656,941.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,330,362.00	11,967,603.00	492,585.41	11,967,603.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	267,854.00	267,854.00	0.00	267,854.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	60,231.00	60,230.50	60,231.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	25,717,821.00	32,185,918.00	(38,052.00)	32,185,918.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,985,675.00	32,514,003.00	22,178.50	32,514,003.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(481,522.00)	(506,475.00)	(81,754.68)	(506,475.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(481,522.00)	(506,475.00)	(81,754.68)	(506,475.00)	0.00	0.0%
TOTAL, EXPENDITURES			249,861,104.00	274,359,899.00	61,413,830.02	274,359,899.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	3,101.00	0.00	3,101.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	979,250.00	979,750.00	124,625.00	979,750.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			979,250.00	982,851.00	124,625.00	982,851.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(979,250.00)	(982,851.00)	(124,625.00)	(982,851.00)	0.00	0.0%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	0.44
6230	California Clean Energy Jobs Act	0.88
6264	Educator Effectiveness (15-16)	21,933.58
6500	Special Education	0.44
6510	Special Ed: Early Ed Individuals with Excepti	0.21
8150	Ongoing & Major Maintenance Account (RM,	3,258,678.14
9010	Other Restricted Local	7,398,737.56
Total, Restricted Balance		<u>10,679,351.25</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	5,606,122.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,960,290.00	34,112,499.00	(9,871.00)	34,112,499.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,217,595.00	8,217,595.00	4,716,937.00	8,217,595.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283,532.00	1,283,532.00	0.00	1,283,532.00	0.00	0.0%
5) TOTAL, REVENUES			37,461,417.00	43,613,626.00	10,313,188.00	43,613,626.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37,461,417.00	43,613,626.00	4,739,570.00	43,613,626.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,461,417.00	43,613,626.00	4,739,570.00	43,613,626.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	5,573,618.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	5,573,618.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	5,606,122.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	5,606,122.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	27,960,290.00	34,112,499.00	(9,871.00)	34,112,499.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,960,290.00	34,112,499.00	(9,871.00)	34,112,499.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	(624,216.00)	(624,216.00)	212,678.00	(624,216.00)	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,841,811.00	8,841,811.00	4,504,259.00	8,841,811.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,217,595.00	8,217,595.00	4,716,937.00	8,217,595.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	1,283,532.00	1,283,532.00	0.00	1,283,532.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,532.00	1,283,532.00	0.00	1,283,532.00	0.00	0.0%
TOTAL, REVENUES			37,461,417.00	43,613,626.00	10,313,188.00	43,613,626.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	36,802,101.00	42,954,310.00	4,507,584.00	42,954,310.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	659,316.00	659,316.00	231,986.00	659,316.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,461,417.00	43,613,626.00	4,739,570.00	43,613,626.00	0.00	0.0%
TOTAL, EXPENDITURES			37,461,417.00	43,613,626.00	4,739,570.00	43,613,626.00		

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,570,601.00	1,589,527.00	122,630.18	1,589,527.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,280,954.00	5,707,462.00	2,554,561.86	5,707,462.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,040.00	36,040.00	15,473.00	36,040.00	0.00	0.0%
5) TOTAL, REVENUES			6,887,595.00	7,333,029.00	2,692,665.04	7,333,029.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,297,189.00	1,312,913.00	399,484.17	1,312,913.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,388,275.00	1,402,828.00	379,266.54	1,402,828.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,328,757.00	1,255,538.00	362,232.20	1,255,538.00	0.00	0.0%
4) Books and Supplies		4000-4999	266,624.00	286,572.00	4,476.41	286,572.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,125,228.00	2,581,251.00	196,901.87	2,581,251.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	481,522.00	506,475.00	81,754.46	506,475.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,887,595.00	7,345,577.00	1,424,115.65	7,345,577.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(12,548.00)	1,268,549.39	(12,548.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,101.00	0.00	3,101.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	3,101.00	0.00	3,101.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(9,447.00)	1,268,549.39	(9,447.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,612.43	21,612.43		21,612.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,612.43	21,612.43		21,612.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,612.43	21,612.43		21,612.43		
2) Ending Balance, June 30 (E + F1e)			21,612.43	12,165.43		12,165.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			21,612.43	12,165.43		12,165.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	797,265.00	815,774.00	70,272.18	815,774.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	773,336.00	773,753.00	52,358.00	773,753.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,570,601.00	1,589,527.00	122,630.18	1,589,527.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	45,819.00	47,056.00	4,045.02	47,056.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,109,622.00	5,109,622.00	2,199,624.00	5,109,622.00	0.00	0.0%
All Other State Revenue	All Other	8590	125,513.00	550,784.00	350,892.84	550,784.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,280,954.00	5,707,462.00	2,554,561.86	5,707,462.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	31,000.00	31,000.00	15,473.00	31,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,040.00	5,040.00	0.00	5,040.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,040.00	36,040.00	15,473.00	36,040.00	0.00	0.0%
TOTAL, REVENUES			6,887,595.00	7,333,029.00	2,692,665.04	7,333,029.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	817,059.00	817,059.00	257,885.83	817,059.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	457,630.00	473,647.00	138,210.84	473,647.00	0.00	0.0%
Other Certificated Salaries		1900	22,500.00	22,207.00	3,387.50	22,207.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,297,189.00	1,312,913.00	399,484.17	1,312,913.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	845,871.00	845,871.00	222,844.90	845,871.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	114,361.00	119,408.00	19,492.58	119,408.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	428,043.00	437,549.00	136,929.06	437,549.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,388,275.00	1,402,828.00	379,266.54	1,402,828.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	197,920.00	201,668.00	55,267.19	201,668.00	0.00	0.0%
PERS		3201-3202	219,412.00	223,557.00	70,192.25	223,557.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	130,069.00	130,840.00	36,496.72	130,840.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	522,557.00	525,037.00	157,327.46	525,037.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,345.00	1,360.00	376.33	1,360.00	0.00	0.0%
Workers' Compensation		3601-3602	125,897.00	126,704.00	28,439.51	126,704.00	0.00	0.0%
OPEB, Allocated		3701-3702	60,421.00	21,323.00	6,498.60	21,323.00	0.00	0.0%
OPEB, Active Employees		3751-3752	71,136.00	25,049.00	7,634.14	25,049.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,328,757.00	1,255,538.00	362,232.20	1,255,538.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,240.00	14,540.00	0.00	14,540.00	0.00	0.0%
Materials and Supplies		4300	248,884.00	266,532.00	4,218.89	266,532.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	5,500.00	5,500.00	257.52	5,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			266,624.00	286,572.00	4,476.41	286,572.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	113,428.00	248,086.00	0.00	248,086.00	0.00	0.0%
Travel and Conferences		5200	7,270.00	10,476.00	1,897.49	10,476.00	0.00	0.0%
Dues and Memberships		5300	0.00	75.00	75.00	75.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	130,383.00	130,383.00	14,230.21	130,383.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,500.00	79,500.00	4,008.43	79,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	67,855.00	45,527.00	49,340.99	45,527.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,707,839.00	2,048,251.00	125,708.40	2,048,251.00	0.00	0.0%
Communications		5900	18,953.00	18,953.00	1,641.35	18,953.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,125,228.00	2,581,251.00	196,901.87	2,581,251.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	481,522.00	506,475.00	81,754.46	506,475.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			481,522.00	506,475.00	81,754.46	506,475.00	0.00	0.0%
TOTAL, EXPENDITURES			6,887,595.00	7,345,577.00	1,424,115.65	7,345,577.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	3,101.00	0.00	3,101.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,101.00	0.00	3,101.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	3,101.00	0.00	3,101.00		

Resource	Description	2018/19 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	12,163.59
9010	Other Restricted Local	1.84
Total, Restricted Balance		<u>12,165.43</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	500.00	500.00	500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	500.00	500.00	500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(500.00)	(500.00)	(500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500.00	0.00	500.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500.00	0.00	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(500.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	325,426.78	325,426.78		325,426.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,426.78	325,426.78		325,426.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,426.78	325,426.78		325,426.78		
2) Ending Balance, June 30 (E + F1e)			325,426.78	325,426.78		325,426.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	325,426.78	325,426.78		325,426.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	500.00	500.00	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	500.00	500.00	500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	500.00	500.00	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	500.00	0.00	500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500.00	0.00	500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	500.00	0.00	500.00		

Resource	Description	2018/19 Projected Year Totals
7710	State School Facilities Projects	325,426.78
Total, Restricted Balance		<u>325,426.78</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	979,250.00	979,250.00	124,625.00	979,250.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			979,250.00	979,250.00	124,625.00	979,250.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(979,250.00)	(979,250.00)	(124,625.00)	(979,250.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	979,250.00	979,250.00	124,625.00	979,250.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			979,250.00	979,250.00	124,625.00	979,250.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.00	1.00		1.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.00	1.00		1.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.00	1.00		1.00		
2) Ending Balance, June 30 (E + F1e)			1.00	1.00		1.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1.00	1.00		1.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	249,250.00	249,250.00	124,625.00	249,250.00	0.00	0.0%
Other Debt Service - Principal		7439	730,000.00	730,000.00	0.00	730,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			979,250.00	979,250.00	124,625.00	979,250.00	0.00	0.0%
TOTAL, EXPENDITURES			979,250.00	979,250.00	124,625.00	979,250.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	979,250.00	979,250.00	124,625.00	979,250.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			979,250.00	979,250.00	124,625.00	979,250.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			979,250.00	979,250.00	124,625.00	979,250.00		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	1.00
Total, Restricted Balance		<u>1.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,817,105.00	13,817,105.00	2,192,892.90	13,817,105.00	0.00	0.0%
5) TOTAL, REVENUES			13,817,105.00	13,817,105.00	2,192,892.90	13,817,105.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	195,204.00	199,356.00	69,748.69	199,356.00	0.00	0.0%
3) Employee Benefits		3000-3999	76,854.00	73,164.00	25,191.63	73,164.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,360.00	50,360.00	11,071.59	50,360.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,471,140.00	11,470,678.00	1,954,716.15	11,470,678.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,793,558.00	11,793,558.00	2,060,728.06	11,793,558.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,023,547.00	2,023,547.00	132,164.84	2,023,547.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,023,547.00	2,023,547.00	132,164.84	2,023,547.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,825,280.16	10,825,280.16		10,825,280.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,825,280.16	10,825,280.16		10,825,280.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,825,280.16	10,825,280.16		10,825,280.16		
2) Ending Net Position, June 30 (E + F1e)			12,848,827.16	12,848,827.16		12,848,827.16		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			12,848,827.16	12,848,827.16		12,848,827.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	458,829.00	458,829.00	0.00	458,829.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	13,101,309.00	13,101,309.00	2,081,014.75	13,101,309.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	256,967.00	256,967.00	111,878.15	256,967.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,817,105.00	13,817,105.00	2,192,892.90	13,817,105.00	0.00	0.0%
TOTAL, REVENUES			13,817,105.00	13,817,105.00	2,192,892.90	13,817,105.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	118,650.00	122,802.00	40,934.16	122,802.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,554.00	76,554.00	28,814.53	76,554.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			195,204.00	199,356.00	69,748.69	199,356.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	34,551.00	35,301.00	11,357.02	35,301.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,932.00	15,250.00	5,216.48	15,250.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,845.00	17,845.00	7,010.00	17,845.00	0.00	0.0%
Unemployment Insurance		3501-3502	97.00	99.00	34.06	99.00	0.00	0.0%
Workers' Compensation		3601-3602	2,011.00	2,053.00	702.79	2,053.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,407.00	1,203.00	400.64	1,203.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,011.00	1,413.00	470.64	1,413.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,854.00	73,164.00	25,191.63	73,164.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	47,360.00	47,360.00	11,071.59	47,360.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,360.00	50,360.00	11,071.59	50,360.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	48.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,345,567.00	4,339,892.00	1,000,712.73	4,339,892.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	2.63	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,123,174.00	7,128,387.00	953,952.79	7,128,387.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,471,140.00	11,470,678.00	1,954,716.15	11,470,678.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			11,793,558.00	11,793,558.00	2,060,728.06	11,793,558.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	165.00	165.00	165.00	165.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	52.00	52.00	52.00	52.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	217.00	217.00	217.00	217.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.54	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1,091.10	1,091.10	1,091.10	1,091.10	0.00	0%
c. Special Education-NPS/LCI	39.24	39.24	39.24	39.24	0.00	0%
d. Special Education Extended Year	95.82	95.82	95.82	95.82	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,226.70	1,226.16	1,226.16	1,226.16	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,443.70	1,443.16	1,443.16	1,443.16	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	261,724.81	260,252.93	260,252.93	260,252.93	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	72.47	83.91	83.91	83.91	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	72.47	83.91	83.91	83.91	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	104.07	127.09	127.09	127.09	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	104.07	127.09	127.09	127.09	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	176.54	211.00	211.00	211.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	176.54	211.00	211.00	211.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	Month								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			96,124,294.00	87,030,586.53	72,872,802.93	66,260,089.77	79,603,682.00	81,860,900.43	83,665,966.27	84,988,323.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		364,849.00	260,877.00	677,429.00	656,728.00	631,093.93	650,252.14	631,093.93	715,991.09	
	8020-8079		575,627.00	514,586.00	497,943.00	11,234,445.00	13,967,652.49	26,453,767.25	20,369,163.10	435,746.39	
	8080-8099		0.00	(575,567.00)	30,348.00	(9,846,949.00)	3,593.93	0.00	(6,422,531.88)	3,131,213.43	
	8100-8299		(219,094.00)	(602,258.00)	2,368,547.00	2,558,054.00	4,591,203.71	4,155,703.68	4,968,361.72	2,672,051.03	
	8300-8599		(399,747.00)	(539,499.00)	560,274.00	444,561.00	1,013,782.31	813,414.34	622,334.95	569,257.35	
	8600-8799		266,743.00	4,342,585.00	2,102,738.00	1,477,099.00	2,061,830.10	1,633,042.42	3,398,370.40	1,119,865.68	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			588,378.00	3,400,724.00	6,237,279.00	6,523,938.00	22,269,156.47	33,706,179.83	23,566,792.22	8,644,124.97	
C. DISBURSEMENTS											
	1000-1999		2,914,373.00	4,687,876.00	4,162,264.00	4,325,779.00	4,687,097.68	4,717,038.49	4,531,949.85	4,553,724.98	
	2000-2999		5,199,797.00	5,116,865.00	5,000,985.00	5,181,433.00	5,411,781.28	5,434,279.68	5,499,503.66	5,420,632.28	
	3000-3999		3,298,370.00	4,210,531.00	4,033,588.00	4,047,710.00	4,414,565.06	4,170,092.01	4,608,457.48	4,386,464.71	
	4000-4999		12,028.00	166,040.00	366,467.00	289,297.00	964,800.06	691,566.54	886,016.40	659,407.34	
	5000-5999		2,336,178.00	1,564,046.00	1,670,674.00	2,396,521.00	3,140,109.71	3,065,456.29	4,024,286.22	5,098,117.16	
	6000-6599		18,702.00	14,540.00	241,383.00	217,960.00	1,427,136.66	835,937.07	1,137,520.67	969,448.59	
	7000-7499			(818,948.00)	574,492.00	184,880.00	245,343.00	12,953,323.25	1,488,350.05	427,300.50	
	7600-7629				124,625.00	0.00	26,831.83	56,366.51	26,242.13	14,349.62	
	7630-7699										
TOTAL DISBURSEMENTS			13,779,448.00	14,940,950.00	16,174,478.00	16,643,580.00	20,317,665.28	31,924,059.84	22,202,326.46	21,529,445.18	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	24,601.97	(10,411.04)	(772,418.67)	751,336.14	31,493.57	36,714.63	(60,914.47)	40,789.18	(8,402.93)	
	9200-9299	12,738,344.03	6,012,938.41	4,853,900.52	749,682.44	69,196.16	99,654.99	59,649.37	(148,222.51)	(283,648.00)	
	9310	184,034.93	(160,000.00)	0.00	(295,900.00)	639,919.54	(10,666.67)	(75,000.00)	(41,666.67)	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	14,728.28	16,378.60	3,354.79	1,284.56	
	9330	2,522.05	2,522.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340									0.00	
	9490										
SUBTOTAL			12,949,502.98	5,845,049.42	4,081,481.85	1,205,118.58	740,609.27	140,431.23	(59,886.50)	(145,745.21)	(290,766.37)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	7,689,447.70	3,474,383.53	3,336,532.91	(25,734.76)	(25,121,414.56)	159,243.59	(5,205.26)	11,700.32	13,958.27	
	9610	2,504,485.52	0.00	0.00	0.00	2,504,485.52	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	2,665,236.80	101,635.92	1,392,539.91	264,849.03	0.00	0.00	0.00	0.00	0.00	
	9690										
SUBTOTAL			12,859,170.02	3,576,019.45	4,729,072.82	239,114.27	(22,616,929.04)	159,243.59	(5,205.26)	11,700.32	13,958.27
<u>Nonoperating</u>											
	9910		1,828,332.56	(1,969,966.63)	2,358,481.53	105,695.92	324,539.60	77,627.09	115,336.50	(41,927.14)	
TOTAL BALANCE SHEET ITEMS			90,332.96	4,097,362.53	(2,617,557.60)	3,324,485.84	23,463,234.23	305,727.24	22,945.85	(42,109.03)	(346,651.78)
E. NET INCREASE/DECREASE (B - C + D)			(9,093,707.47)	(14,157,783.60)	(6,612,713.16)	13,343,592.23	2,257,218.43	1,805,065.84	1,322,356.73	(13,231,971.99)	
F. ENDING CASH (A + E)			87,030,586.53	72,872,802.93	66,260,089.77	79,603,682.00	81,860,900.43	83,665,966.27	84,988,323.00	71,756,351.01	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		71,756,351.01	78,454,484.92	72,100,751.94	72,009,123.68				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	758,815.32	715,991.09	715,991.09	733,911.41			7,513,023.00	7,513,023.00
Property Taxes	8020-8079	13,278,380.93	20,464,235.04	16,106,771.13	34,554,915.67			158,453,233.00	158,453,233.00
Miscellaneous Funds	8080-8099	792,462.05	355,799.29	(5,847,327.69)	409,297.87			(17,969,661.00)	(17,969,661.00)
Federal Revenue	8100-8299	3,434,791.20	5,564,138.74	7,286,215.08	12,431,328.84			49,209,043.00	49,209,043.00
Other State Revenue	8300-8599	839,289.68	626,315.77	886,396.05	7,833,022.55			13,269,402.00	13,269,402.00
Other Local Revenue	8600-8799	10,918,120.19	2,200,958.01	3,067,656.50	13,026,701.70			45,615,710.00	45,615,710.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		30,021,859.37	29,927,437.94	22,215,702.16	68,989,178.04	0.00	0.00	256,090,750.00	256,090,750.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,061,890.66	4,556,446.87	4,640,825.52	5,598,569.95			54,437,836.00	54,437,836.00
Classified Salaries	2000-2999	5,315,543.32	5,510,454.37	5,450,276.47	5,617,088.94			64,158,640.00	64,158,640.00
Employee Benefits	3000-3999	4,714,565.06	4,713,164.22	4,931,425.27	8,671,768.19			56,200,701.00	56,200,701.00
Books and Supplies	4000-4999	669,243.54	1,211,210.78	1,597,845.14	1,415,278.20			8,929,200.00	8,929,200.00
Services	5000-5999	5,342,318.50	5,567,559.56	4,742,825.42	7,710,299.14			46,658,391.00	46,658,391.00
Capital Outlay	6000-6599	962,195.28	781,891.98	1,517,492.06	3,843,395.69			11,967,603.00	11,967,603.00
Other Outgo	7000-7499	1,358,719.56	13,331,135.41	291,268.50	1,971,663.73			32,007,528.00	32,007,528.00
Interfund Transfers Out	7600-7629	47,078.57	30,615.82	4,029.71	652,711.81			982,851.00	982,851.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		23,471,554.49	35,702,479.01	23,175,988.09	35,480,775.65	0.00	0.00	275,342,750.00	275,342,750.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(18,818.46)	(27,168.47)	27,976.99	34,823.53			25,000.00	
Accounts Receivable	9200-9299	325,267.82	292,265.15	519,095.29	(9,571,721.05)			2,978,058.59	
Due From Other Funds	9310	(33,333.33)	0.00	29,293.67	(26,066,230.58)			(26,013,584.04)	
Stores	9320	17,888.35	(16,038.34)	2,720.23	4,688.10			45,004.57	
Prepaid Expenditures	9330	0.00	0.00	(115.00)	(801.08)			1,605.97	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		291,004.38	249,058.34	578,971.18	(35,599,241.08)	0.00	0.00	(22,963,914.91)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	41,972.12	(40,125.94)	2,466.45	(7,318,930.06)			(25,471,153.39)	
Due To Other Funds	9610	0.00	0.00	0.00	(21,712,223.27)			(19,207,737.75)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	5,190.86	0.00	1,730.29	(1,806,792.00)			(40,845.99)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		47,162.98	(40,125.94)	4,196.74	(30,837,945.33)	0.00	0.00	(44,719,737.13)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(96,012.37)	(867,876.19)	293,883.23	(2,194,776.83)			(66,662.73)	
TOTAL BALANCE SHEET ITEMS		147,829.03	(578,691.91)	868,657.67	(6,956,072.58)	0.00	0.00	21,689,159.49	
E. NET INCREASE/DECREASE (B - C + D)									
		6,698,133.91	(6,353,732.98)	(91,628.26)	26,552,329.81	0.00	0.00	2,437,159.49	(19,252,000.00)
F. ENDING CASH (A + E)									
		78,454,484.92	72,100,751.94	72,009,123.68	98,561,453.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								98,561,453.49	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,670,574.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 157,283,276.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.60%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,707,505.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,818,958.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,000.00
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)	871,122.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,452,585.20
9. Carry-Forward Adjustment (Part IV, Line F)	(2,453,059.47)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,999,525.73

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	92,640,249.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,194,852.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,837,506.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,571,460.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	91,060.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,667,378.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,060,491.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,668,892.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,347,011.80
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)	589,957.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,591,016.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	198,259,872.80

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
 (For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 10.82%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18) 9.58%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>21,452,585.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,006,920.70</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.07%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.07%) times Part III, Line B18) or (the highest rate used to recover costs from any program (13.54%) times Part III, Line B18); zero if positive	<u>(2,453,059.47)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,453,059.47)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>9.58%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,226,529.74) is applied to the current year calculation and the remainder (\$-1,226,529.73) is deferred to one or more future years:	<u>10.20%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-817,686.49) is applied to the current year calculation and the remainder (\$-1,635,372.98) is deferred to one or more future years:	<u>10.41%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(2,453,059.47)</u>

Approved indirect cost rate: 13.07%
 Highest rate used in any program: 13.54%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	234,251.00	19,379.00	8.27%
01	3010	1,845,426.00	203,549.00	11.03%
01	3020	71,990.00	7,941.00	11.03%
01	3025	1,072,947.00	118,347.00	11.03%
01	3045	31,810.00	2,545.00	8.00%
01	3060	4,088,900.00	451,006.00	11.03%
01	3310	1,976,604.00	174,519.00	8.83%
01	3315	100,676.00	9,061.00	9.00%
01	3326	95,913.00	10,072.00	10.50%
01	3327	7,887.00	710.00	9.00%
01	3345	1,685.00	152.00	9.02%
01	3385	709,322.00	78,238.00	11.03%
01	4035	36,608.00	4,037.00	11.03%
01	4203	140,695.00	2,814.00	2.00%
01	4204	196,551.00	21,680.00	11.03%
01	5210	21,559,265.00	2,250,839.00	10.44%
01	5630	29,205.00	3,221.00	11.03%
01	5640	1,984,274.00	218,865.00	11.03%
01	5810	40,828.00	4,504.00	11.03%
01	6230	223,790.00	30,309.00	13.54%
01	6317	562,911.00	62,089.00	11.03%
01	6387	80,573.00	8,887.00	11.03%
01	6500	89,631,256.00	8,077,486.00	9.01%
01	6510	3,203,770.00	288,339.00	9.00%
01	6512	17,105.00	1,539.00	9.00%
01	6520	128,273.00	14,149.00	11.03%
01	6680	80,789.00	8,911.00	11.03%
01	6685	111,287.00	5,564.00	5.00%
01	6690	111,709.00	12,322.00	11.03%
01	6695	453,093.00	22,615.00	4.99%
01	7338	69,796.00	7,698.00	11.03%
01	7366	628,048.00	69,273.00	11.03%
01	7810	180,131.00	19,869.00	11.03%
01	8150	1,282,117.00	141,417.00	11.03%
01	9010	15,407,160.00	1,589,735.00	10.32%
12	5025	107,553.00	8,604.00	8.00%
12	5035	507,468.00	40,597.00	8.00%
12	5055	53,280.00	4,262.00	8.00%
12	5320	783,651.00	42,395.00	5.41%
12	5340	34,896.00	1,888.00	5.41%
12	6045	530.00	42.00	7.92%
12	6052	9,259.00	741.00	8.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6105	4,731,131.00	378,491.00	8.00%
12	6126	321,496.00	25,720.00	8.00%
12	9010	41,752.00	3,735.00	8.95%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		260,252.93	0.00%	260,252.93	0.00%	260,252.93
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	68,184,737.00	0.01%	68,188,555.00	0.04%	68,214,021.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	985,307.00	-33.05%	659,703.00	0.00%	659,703.00
4. Other Local Revenues	8600-8799	8,624,539.00	6.67%	9,199,888.00	0.88%	9,281,196.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(811,828.00)	-43.97%	(454,899.00)	-2.11%	(445,298.00)
6. Total (Sum lines A1 thru A5c)		76,982,755.00	0.79%	77,593,247.00	0.15%	77,709,622.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,537,834.00		9,373,570.00
b. Step & Column Adjustment				85,188.00		61,925.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(249,452.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,537,834.00	-1.72%	9,373,570.00	0.66%	9,435,495.00
2. Classified Salaries						
a. Base Salaries				24,866,543.00		24,492,727.00
b. Step & Column Adjustment				254,767.00		263,349.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(628,583.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,866,543.00	-1.50%	24,492,727.00	1.08%	24,756,076.00
3. Employee Benefits	3000-3999	13,897,457.00	4.98%	14,589,236.00	5.83%	15,439,413.00
4. Books and Supplies	4000-4999	2,614,813.00	-5.46%	2,471,930.00	0.00%	2,471,930.00
5. Services and Other Operating Expenditures	5000-5999	11,714,068.00	-25.00%	8,785,585.00	-0.11%	8,775,697.00
6. Capital Outlay	6000-6999	2,969,084.00	-37.87%	1,844,612.00	-48.52%	949,613.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	27,258,140.00	0.00%	27,258,140.00	0.00%	27,258,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,428,777.00)	-7.44%	(13,355,336.00)	1.25%	(13,522,028.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	982,851.00	0.50%	987,750.00	-0.38%	984,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		79,412,013.00	-3.73%	76,448,214.00	0.13%	76,548,336.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,429,258.00)		1,145,033.00		1,161,286.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,487,768.91		41,058,510.91		42,203,543.91
2. Ending Fund Balance (Sum lines C and D1)		41,058,510.91		42,203,543.91		43,364,829.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	22,222,800.00		21,849,846.00		23,296,768.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,013,710.00		9,849,941.00		9,886,562.00
2. Unassigned/Unappropriated	9790	7,797,000.91		10,478,756.91		10,156,499.91
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		41,058,510.91		42,203,543.91		43,364,829.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,013,710.00		9,849,941.00		9,886,562.00
c. Unassigned/Unappropriated	9790	7,797,000.91		10,478,756.91		10,156,499.91
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		18,810,710.91		20,328,697.91		20,043,061.91
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d = Includes back-out of one-time 3.5% leadership team increase in the amount of -\$126K; and back-out of carryover in the amount of -\$123K.						
Line B2d = Includes back-out of one-time 3.5% leadership team increase in the amount of -\$252K; and back-out of one-time non-regular staffing cost of -\$376K.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	79,811,858.00	2.65%	81,924,927.00	2.97%	84,360,697.00
2. Federal Revenues	8100-8299	49,209,043.00	-10.12%	44,229,300.00	-1.08%	43,751,225.00
3. Other State Revenues	8300-8599	12,284,095.00	-1.87%	12,054,080.00	-0.29%	12,019,303.00
4. Other Local Revenues	8600-8799	36,991,171.00	-15.44%	31,278,707.00	-0.27%	31,193,340.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	811,828.00	-43.97%	454,899.00	-2.11%	445,298.00
6. Total (Sum lines A1 thru A5c)		179,107,995.00	-5.12%	169,941,913.00	1.08%	171,769,863.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,900,002.00		44,272,026.00
b. Step & Column Adjustment				884,071.00		367,157.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,512,047.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,900,002.00	-1.40%	44,272,026.00	0.83%	44,639,183.00
2. Classified Salaries						
a. Base Salaries				39,292,097.00		38,529,889.00
b. Step & Column Adjustment				345,528.00		199,909.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,107,736.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,292,097.00	-1.94%	38,529,889.00	0.52%	38,729,798.00
3. Employee Benefits	3000-3999	42,303,244.00	5.81%	44,759,924.00	2.52%	45,887,302.00
4. Books and Supplies	4000-4999	6,314,387.00	-47.58%	3,310,245.00	16.14%	3,844,407.00
5. Services and Other Operating Expenditures	5000-5999	34,944,323.00	-34.38%	22,929,638.00	-4.04%	22,002,223.00
6. Capital Outlay	6000-6999	8,998,519.00	-87.15%	1,156,369.00	-59.36%	469,907.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,255,863.00	-62.60%	1,965,506.00	1.73%	1,999,481.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,922,302.00	-7.51%	12,876,707.00	1.29%	13,043,409.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		195,930,737.00	-13.34%	169,800,304.00	0.48%	170,615,710.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(16,822,742.00)		141,609.00		1,154,153.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,502,093.25		10,679,351.25		10,820,960.25
2. Ending Fund Balance (Sum lines C and D1)		10,679,351.25		10,820,960.25		11,975,113.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,679,351.25		10,820,960.25		11,975,113.25
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,679,351.25		10,820,960.25		11,975,113.25

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d = Includes back-out of one-time 3.5% leadership team increase in the amount of -\$192K; back-out of carryover -\$427K; and back-out of non-regular staffing cost of -\$893K. Line						
B2d = Includes back-out of one-time 3.5% leadership team increase in the amount of -\$85K; back-out of carryover -\$693K; and back-out of non-regular staffing cost of -\$329K.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		260,252.93	0.00%	260,252.93	0.00%	260,252.93
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	147,996,595.00	1.43%	150,113,482.00	1.64%	152,574,718.00
2. Federal Revenues	8100-8299	49,209,043.00	-10.12%	44,229,300.00	-1.08%	43,751,225.00
3. Other State Revenues	8300-8599	13,269,402.00	-4.19%	12,713,783.00	-0.27%	12,679,006.00
4. Other Local Revenues	8600-8799	45,615,710.00	-11.26%	40,478,595.00	-0.01%	40,474,536.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		256,090,750.00	-3.34%	247,535,160.00	0.79%	249,479,485.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,437,836.00		53,645,596.00
b. Step & Column Adjustment				969,259.00		429,082.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,761,499.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,437,836.00	-1.46%	53,645,596.00	0.80%	54,074,678.00
2. Classified Salaries						
a. Base Salaries				64,158,640.00		63,022,616.00
b. Step & Column Adjustment				600,295.00		463,258.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,736,319.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,158,640.00	-1.77%	63,022,616.00	0.74%	63,485,874.00
3. Employee Benefits	3000-3999	56,200,701.00	5.60%	59,349,160.00	3.33%	61,326,715.00
4. Books and Supplies	4000-4999	8,929,200.00	-35.24%	5,782,175.00	9.24%	6,316,337.00
5. Services and Other Operating Expenditures	5000-5999	46,658,391.00	-32.03%	31,715,223.00	-2.96%	30,777,920.00
6. Capital Outlay	6000-6999	11,967,603.00	-74.92%	3,000,981.00	-52.70%	1,419,520.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,514,003.00	-10.12%	29,223,646.00	0.12%	29,257,621.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(506,475.00)	-5.50%	(478,629.00)	0.00%	(478,619.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	982,851.00	0.50%	987,750.00	-0.38%	984,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		275,342,750.00	-10.57%	246,248,518.00	0.37%	247,164,046.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(19,252,000.00)		1,286,642.00		2,315,439.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,989,862.16		51,737,862.16		53,024,504.16
2. Ending Fund Balance (Sum lines C and D1)		51,737,862.16		53,024,504.16		55,339,943.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	10,679,351.25		10,820,960.25		11,975,113.25
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	22,222,800.00		21,849,846.00		23,296,768.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,013,710.00		9,849,941.00		9,886,562.00
2. Unassigned/Unappropriated	9790	7,797,000.91		10,478,756.91		10,156,499.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,737,862.16		53,024,504.16		55,339,943.16

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,013,710.00		9,849,941.00		9,886,562.00
c. Unassigned/Unappropriated	9790	7,797,000.91		10,478,756.91		10,156,499.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		18,810,710.91		20,328,697.91		20,043,061.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.83%		8.26%		8.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		43,613,626.00		43,613,626.00		43,613,626.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		275,342,750.00		246,248,518.00		247,164,046.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		275,342,750.00		246,248,518.00		247,164,046.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		275,342,750.00		246,248,518.00		247,164,046.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,506,855.00		4,924,970.36		4,943,280.92
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,011,000.00		2,011,000.00		2,011,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,506,855.00		4,924,970.36		4,943,280.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	275,342,750.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,769,675.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	91,060.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,311,980.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	31,361,349.00
5. Interfund Transfers Out	All	9300	7600-7629	982,851.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,689,262.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,787,525.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				49,224,027.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				176,349,048.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		428.00	
B. Expenditures per ADA (Line I.E divided by Line II.A)		412,030.49	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		157,599,906.38	344,917.94
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		157,599,906.38	344,917.94
B. Required effort (Line A.2 times 90%)		141,839,915.74	310,426.15
C. Current year expenditures (Line I.E and Line II.B)		176,349,048.00	412,030.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)		0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(45,727.00)	0.00	(506,475.00)				
Other Sources/Uses Detail					0.00	982,851.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	45,527.00	0.00	506,475.00	0.00				
Other Sources/Uses Detail					3,101.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					979,250.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
 2018-19 Projected Year Totals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	45,727.00	(45,727.00)	506,475.00	(506,475.00)	982,851.00	982,851.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2018-19)	297.80	300.91	1.0%	Met
1st Subsequent Year (2019-20)	297.80	300.91	1.0%	Met
2nd Subsequent Year (2020-21)	297.80	300.91	1.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2018-19)	1,226.70	1,226.16	0.0%	Met
1st Subsequent Year (2019-20)	1,226.70	1,226.16	0.0%	Met
2nd Subsequent Year (2020-21)	1,226.70	1,226.16	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2018-19)	261,724.81	260,252.93	-0.6%	Met
1st Subsequent Year (2019-20)	261,724.81	260,252.93	-0.6%	Met
2nd Subsequent Year (2020-21)	261,724.81	260,252.93	-0.6%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2018-19)	119.20	127.09	6.6%	Not Met
1st Subsequent Year (2019-20)	119.20	127.09	6.6%	Not Met
2nd Subsequent Year (2020-21)	119.20	127.09	6.6%	Not Met

1B. Comparison of County Office ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

COE dependent charter school - Opportunity Youth Academy (OYA) opened additional site beginning September 2018.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2018-19)	164,330,886.00		
1st Subsequent Year (2019-20)	164,361,571.00	166,011,274.00	1.0%	Met
2nd Subsequent Year (2020-21)	164,397,948.00	165,956,352.00	0.9%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	173,237,057.00	174,797,177.00	0.9%	Met
1st Subsequent Year (2019-20)	172,869,881.00	176,017,372.00	1.8%	Met
2nd Subsequent Year (2020-21)	175,401,233.00	178,887,267.00	2.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2018-19)	43,314,624.00	49,209,043.00	13.6%	Yes
1st Subsequent Year (2019-20)	42,389,299.00	44,229,300.00	4.3%	No
2nd Subsequent Year (2020-21)	41,527,190.00	43,751,225.00	5.4%	Yes

Explanation:
(required if Yes)

In 2018-19, prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget. In the two subsequent years, increase is due to 1.7% Cost-of-Living Adjustment (COLA) increase from the Head Start program, which was received after the Adopted Budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	10,868,001.00	13,269,402.00	22.1%	Yes
1st Subsequent Year (2019-20)	10,431,648.00	12,713,783.00	21.9%	Yes
2nd Subsequent Year (2020-21)	10,431,648.00	12,679,006.00	21.5%	Yes

Explanation:
(required if Yes)

Increases is due to prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget. And \$1.46M increase is true-up for STRS on-behalf after prior year's book is closed.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	44,605,181.00	45,615,710.00	2.3%	No
1st Subsequent Year (2019-20)	43,843,413.00	40,478,595.00	-7.7%	Yes
2nd Subsequent Year (2020-21)	43,891,571.00	40,474,536.00	-7.8%	Yes

Explanation:
(required if Yes)

Decrease in subsequent years is due to back-out of one-time Special Ed revenue transfer from Districts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	5,361,248.00	8,929,200.00	66.6%	Yes
1st Subsequent Year (2019-20)	5,179,742.00	5,782,175.00	11.6%	Yes
2nd Subsequent Year (2020-21)	5,191,095.00	6,316,337.00	21.7%	Yes

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	37,428,284.00	46,658,391.00	24.7%	Yes
1st Subsequent Year (2019-20)	34,183,207.00	31,715,223.00	-7.2%	Yes
2nd Subsequent Year (2020-21)	33,816,716.00	30,777,920.00	-9.0%	Yes

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget. Decrease in subsequent years is due to back-out of one-time Special Ed revenue transfer from Districts, which pays out as Subagreements for Services in the same year.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2018-19)	98,787,806.00	108,094,155.00	9.4%	Not Met
1st Subsequent Year (2019-20)	96,664,360.00	97,421,678.00	0.8%	Met
2nd Subsequent Year (2020-21)	95,850,409.00	96,904,767.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2018-19)	42,789,532.00	55,587,591.00	29.9%	Not Met
1st Subsequent Year (2019-20)	39,362,949.00	37,497,398.00	-4.7%	Met
2nd Subsequent Year (2020-21)	39,007,811.00	37,094,257.00	-4.9%	Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
 Federal Revenue (linked from 4A if NOT met)
 In 2018-19, prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget. In the two subsequent years, increase is due to 1.7% Cost-of-Living Adjustment (COLA) increase from the Head Start program, which was received after the Adopted Budget.

Explanation:
 Other State Revenue (linked from 4A if NOT met)
 Increases is due to prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget. And \$1.46M increase is true-up for STRS on-behalf after prior year's book is closed.

Explanation:
 Other Local Revenue (linked from 4A if NOT met)
 Decrease in subsequent years is due to back-out of one-time Special Ed revenue transfer from Districts.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
 Books and Supplies (linked from 4A if NOT met)
 Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Explanation:
 Services and Other Exps (linked from 4A if NOT met)
 Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget. Decrease in subsequent years is due to back-out of one-time Special Ed revenue transfer from Districts, which pays out as Subagreements for Services in the same year.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,588,240.00	1,588,240.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,426,229.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

Explanation:
 (required if NOT met
 and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	6.8%	8.3%	8.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.3%	2.8%	2.7%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	43,613,626.00	43,613,626.00	43,613,626.00

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(2,429,258.00)	79,412,013.00	3.1%	Not Met
1st Subsequent Year (2019-20)	1,145,033.00	76,448,214.00	N/A	Met
2nd Subsequent Year (2020-21)	1,161,286.00	76,548,336.00	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The amount is not deficit spending. \$2.3M of one-time facilities projects are budgeted from fund balance. The rest is vacation pay-out from the reserve for vacation & sick leave.

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2018-19)	51,737,862.16	Met
1st Subsequent Year (2019-20)	53,024,504.16	Met
2nd Subsequent Year (2020-21)	55,339,943.16	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	98,561,453.49	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$67,000 (greater of)	0	to \$5,957,999
4% or \$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or \$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or \$2,011,000 (greater of)	\$67,018,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	275,342,750	246,248,518	247,164,046
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	275,342,750.00	246,248,518.00	247,164,046.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	275,342,750.00	246,248,518.00	247,164,046.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,506,855.00	4,924,970.36	4,943,280.92
6. Reserve Standard - by Amount (From percentage level chart above)	2,011,000.00	2,011,000.00	2,011,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,506,855.00	4,924,970.36	4,943,280.92

8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,013,710.00	9,849,941.00	9,886,562.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,797,000.91	10,478,756.91	10,156,499.91
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	18,810,710.91	20,328,697.91	20,043,061.91
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.83%	8.26%	8.11%
County Office's Reserve Standard (Section 8A, Line 7):	5,506,855.00	4,924,970.36	4,943,280.92
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(1,402,419.00)	(1,540,329.00)	9.8%	137,910.00	Not Met
1st Subsequent Year (2019-20)	(1,120,848.00)	(1,206,683.00)	7.7%	85,835.00	Not Met
2nd Subsequent Year (2020-21)	(1,010,451.00)	(1,235,308.00)	22.3%	224,857.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2018-19)	979,250.00	982,851.00	0.4%	3,601.00	Met
1st Subsequent Year (2019-20)	987,750.00	987,750.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	984,000.00	984,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

In 2018-19, increase in unrestricted contributions is due to contributions to restricted programs for one-time leadership team 3.5% salary and benefits increases in July 2018. In the two subsequent years, increase is mainly due to increased in the projected costs in operating the Environmental Education program, which is a restricted program.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	6	Fd 01 Unrest Fd Bal Ob 9790 to Fd 56 Obj 7619	Fund 56 Obj 7439	4,985,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2017/18 Form Debt		6,047,603

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				11,032,603

Type of Commitment (continued):	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	975,400	979,250	987,750	984,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	975,400	979,250	987,750	984,000
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes to
increase in total
annual payments)

The increase in annual payment will be funded by the County School Service Fund unrestricted revenues through interfund transfer to Fund 56

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	58,338,546.00	58,338,546.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	58,338,546.00	58,338,546.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016	Jul 01, 2016

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	5,650,384.00	5,650,384.00
1st Subsequent Year (2019-20)	6,120,492.00	6,120,492.00
2nd Subsequent Year (2020-21)	6,645,134.00	6,645,134.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	5,531,401.00	1,886,313.00
1st Subsequent Year (2019-20)	1,943,106.00	1,886,313.00
2nd Subsequent Year (2020-21)	1,930,036.00	1,884,163.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	1,223,290.00	1,223,290.00
1st Subsequent Year (2019-20)	1,257,435.00	1,257,435.00
2nd Subsequent Year (2020-21)	1,282,668.00	1,282,668.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	73	73
1st Subsequent Year (2019-20)	73	73
2nd Subsequent Year (2020-21)	73	73

4. Comments:

A new actuarial report as of July 01, 2018 is in the process of being completed.

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)
- Yes
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- No
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	12,981,000	12,708,000
b. Unfunded liability for self-insurance programs	0	0

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)	7,960,531	7,960,531
1st Subsequent Year (2019-20)	7,960,531	7,960,531
2nd Subsequent Year (2020-21)	7,960,531	7,960,531
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	7,960,531	7,960,531
1st Subsequent Year (2019-20)	7,960,531	7,960,531
2nd Subsequent Year (2020-21)	7,960,531	7,960,531

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	410.4	397.3	397.3	396.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

6. Amount included for any tentative salary schedule increases

--	--	--

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
 If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	962.0	934.8	934.8	934.1

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
 If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Classified (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
 If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	175.0	163.7	163.7	163.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interm and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A5 - Negotiated 3% salary increase in 2018-19 effective July 1, 2018 for certificated non-management and effective September 1, 2018 for classified non-management.
A8 - Superintendent Jon Gundry resignation effective November 15, 2017; New Superintendent Mary Ann Dewan, effective February 14, 2018

End of County Office First Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
12/3/2018 11:50:08 AM

43-10439-0000000

First Interim
2018-19 Original Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
10	6500	8311	-624,216.00

Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources (object code) is now different with the existence of Excess ERAF for Special Ed.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/3/2018 11:51:54 AM

43-10439-0000000

First Interim
2018-19 Board Approved Operating Budget
Technical Review Checks
Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
10	6500	8311	-624,216.00

Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources (object code) is now different with the existence of Excess ERAF for Special Ed.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/3/2018 11:55:47 AM

43-10439-0000000

First Interim
2018-19 Projected Totals
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
10	6500	8311	-624,216.00

Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources (object code) is now different with the existence of Excess ERAF for Special Ed.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/3/2018 12:10:23 PM

43-10439-0000000

First Interim
2018-19 Actuals to Date
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.