

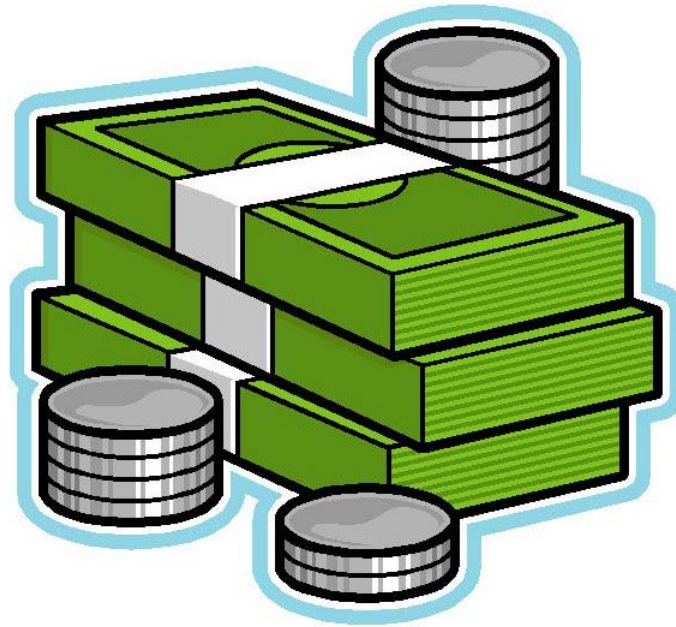
Board of Education
2019-20 Proposed Budget
Public Hearing Agenda Item
Business, Facilities, and Operations Division

June 12, 2019

Santa Clara County Office of Education 2019-20 Proposed Budget



2019-20 County School Service Fund Revenue



2019-20 County School Service Fund Proposed Budget - Sources of Revenues

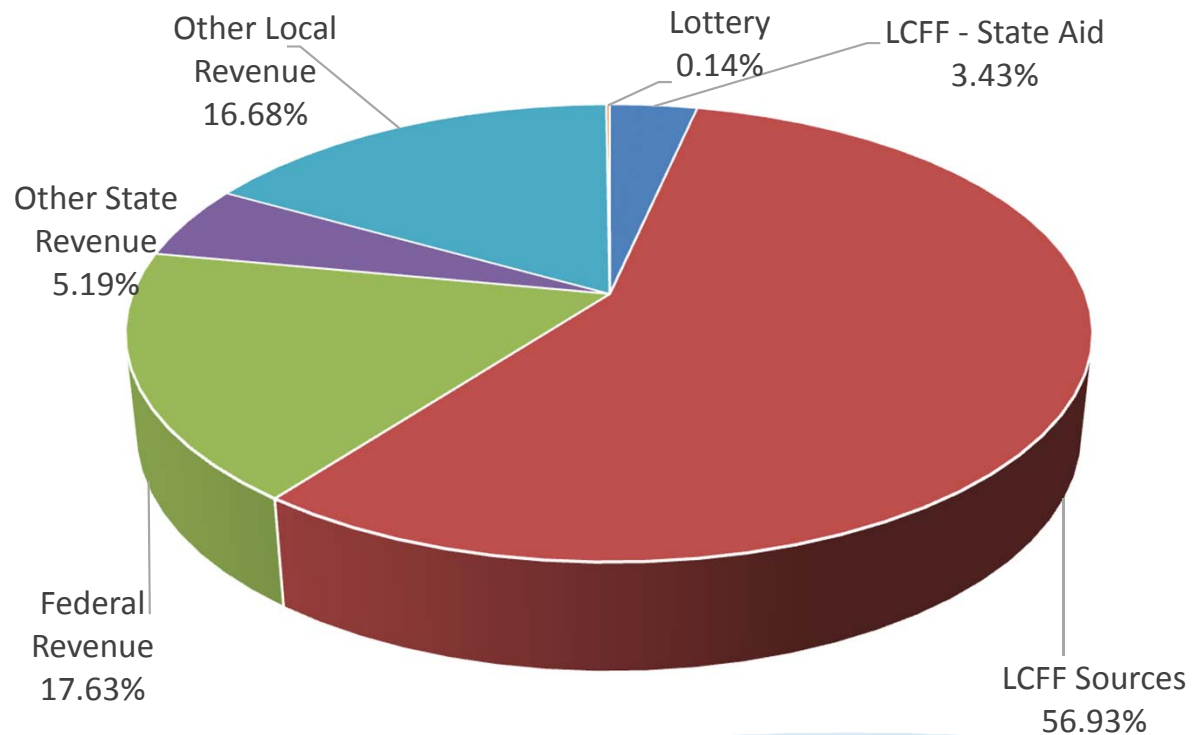
The following table provides the Santa Clara County Office of Education's 2019-20 projected County School Service Fund (General Fund) revenues estimated at \$254M.

Revenue Category	2019-20 Budget Unrestricted	2019-20 Budget Restricted	2019-20 Budget Total	% of Total
LCFF - State Aid	\$8,710,645	\$0	\$8,710,645	3.43%
LCFF Sources	64,294,483	80,354,817	144,649,300	56.93%
Federal Revenue	590,030	44,193,043	44,783,073	17.63%
Other State Revenue	435,224	12,737,615	13,172,839	5.19%
Other Local Revenue	8,694,208	33,671,300	42,365,508	16.68%
Lottery	258,096	90,590	348,686	0.14%
Total Revenue	\$82,982,686	\$171,047,365	\$254,030,051	100%



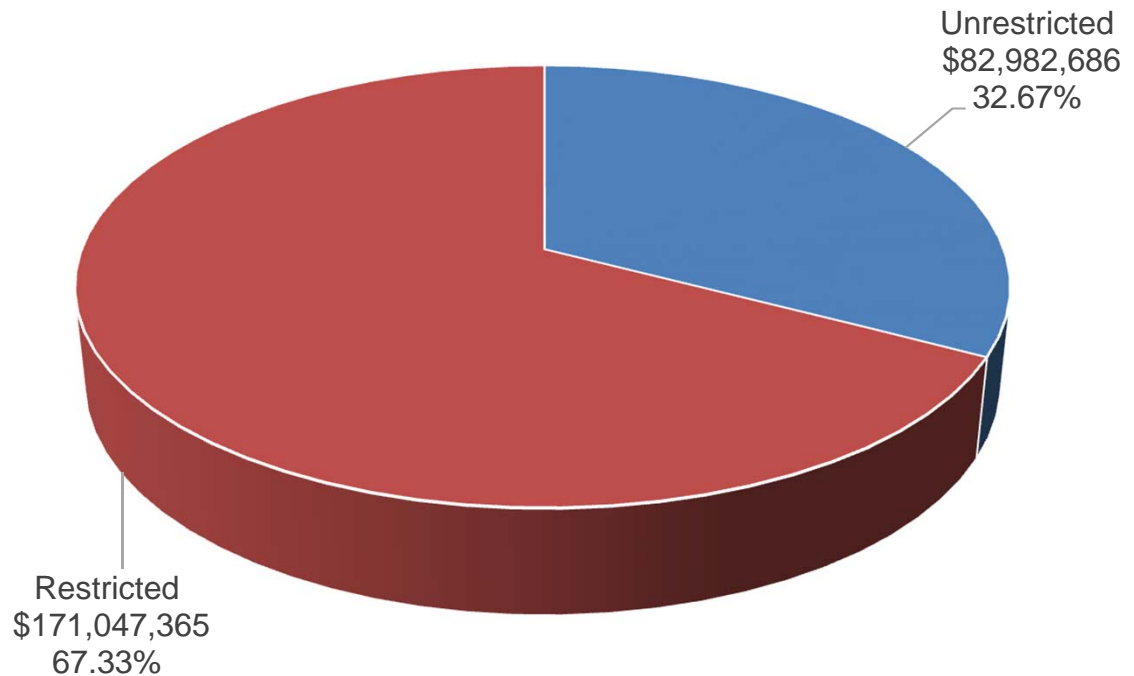
2019-20 County School Service Fund Proposed Budget - Sources of Revenues

The following pie chart provides the breakdown of revenues.



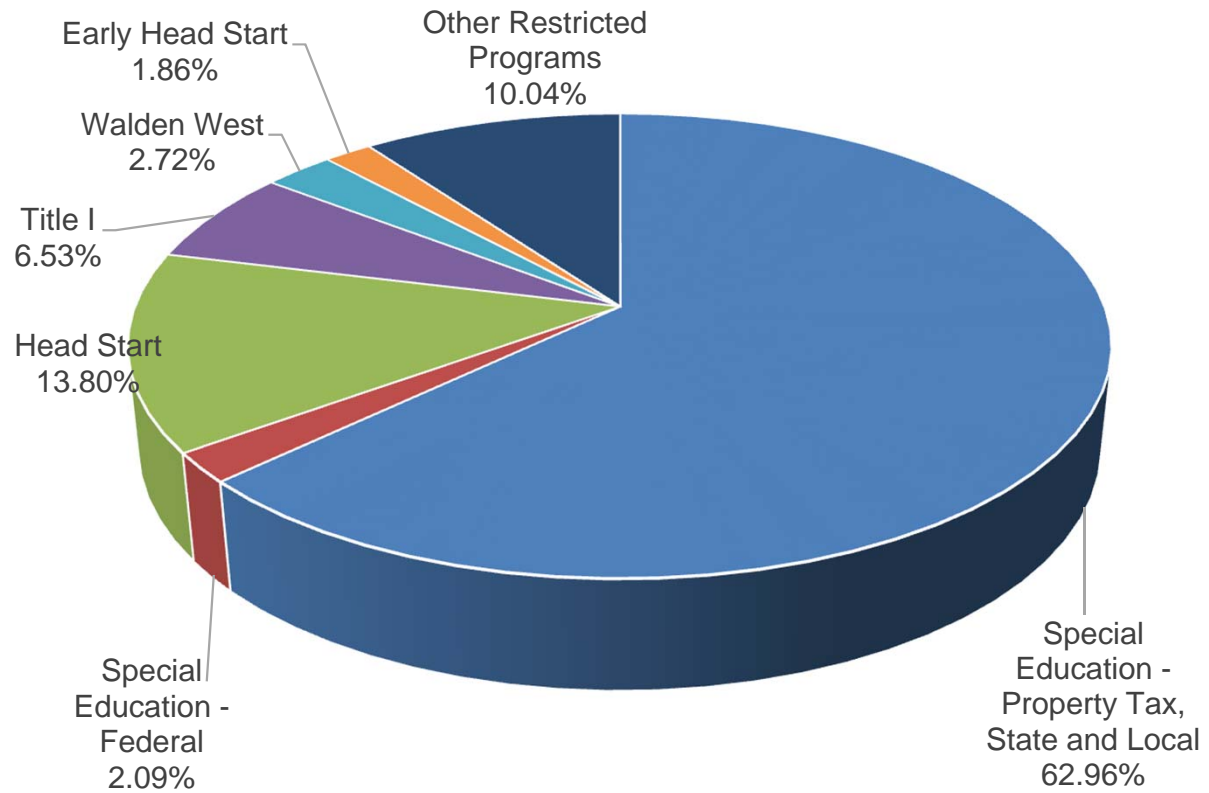
2019-20 County School Service Fund Proposed Budget - Sources of Revenues

The following pie chart provides the breakdown of restricted and unrestricted revenue.



2019-20 County School Service Fund Proposed Budget - Sources of Restricted Revenues

The following pie chart provides the breakdown of restricted programs' revenues.



2019-20 County School Service Fund Expenditures



2019-20 County School Service Fund Proposed Budget - Projected Expenditures

The following table provides the Santa Clara County Office of Education's 2019-20 projected County School Service Fund expenditures estimated at \$266.9M.

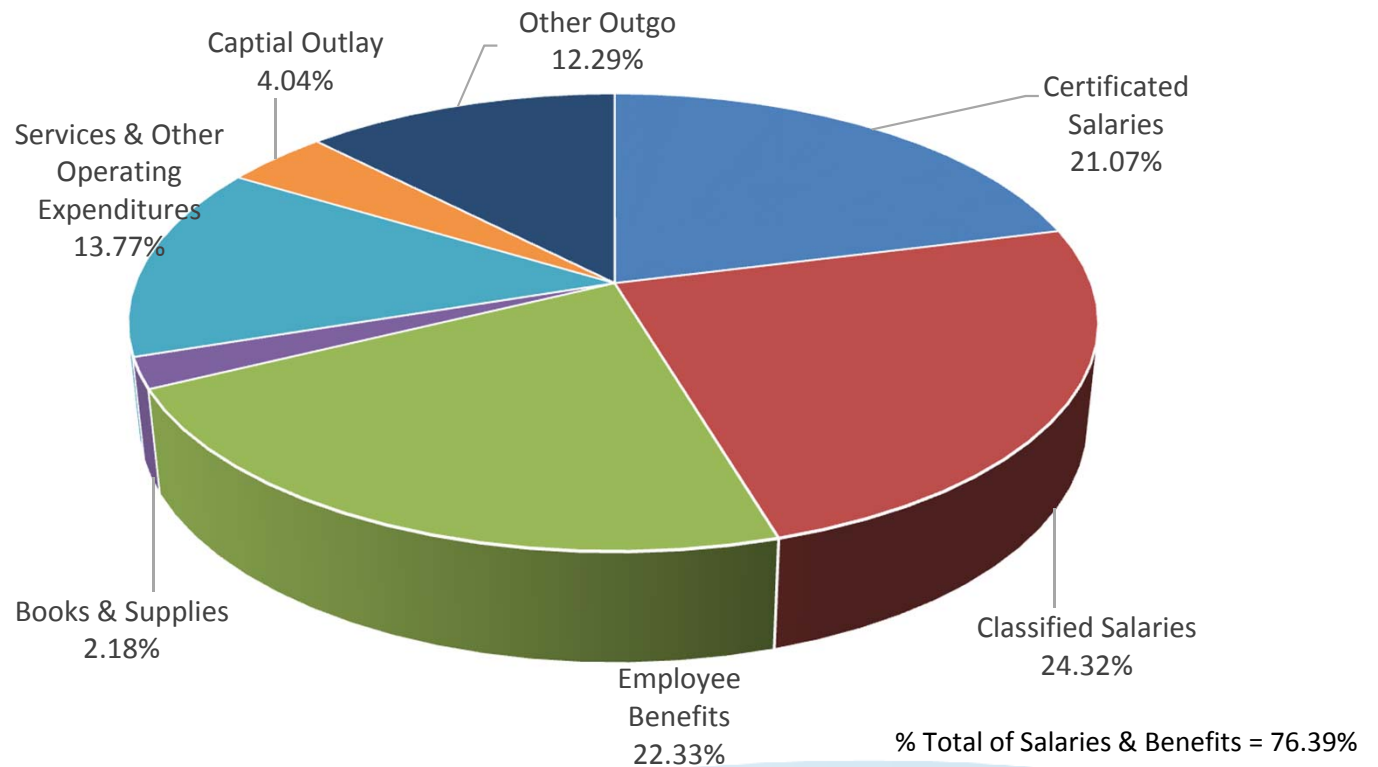
In 2019-20, 76.39% of these funds are for Salaries & Benefits.

Expenditures Category	2019-20	
	Proposed Budget	% of Total
Certificated Salaries	\$56,234,044	21.07%
Classified Salaries	64,923,549	24.32%
Employee Benefits	59,604,631	22.33%
Sub-total Salaries & Benefits	180,762,224	67.72%
Books/Supplies	5,809,282	2.18%
Services/Capital Outlay	47,540,478	17.81%
Other Outgo/ Interfund Transfer-out	32,797,453	12.29%
Total Expenditures	\$266,909,437	100.00%
Back-out Return of Local Property Tax	<u>(30,286,536)</u>	
Total Expenditures exclude Return of Local Property Tax	<u><u>\$236,622,901</u></u>	
% of Salaries & Benefit over Total Expenditures exclude Return of Local Property Tax	<u><u>76.39%</u></u>	



2019-20 County School Service Fund Proposed Budget - Projected Expenditures

The following pie chart provides the breakdown of expenditures, excluding the return of prior year local property tax, estimated at \$236.6M (\$266.9M - \$30.3M).



2019-20 CSSF Proposed Budget Unrestricted and Restricted Funds

The following table details the County School Service Fund (CSSF):

The net decrease in fund balance of approximately \$12.88M is mainly due to the use of carryover funds for one-time capital projects in the amount of \$9.57M and \$2.07M increase of expenditures for safety, organizational alignment, technology upgrade, and Statewide System of Support.

County School Service Fund (Unrestricted and Restricted)	2019-20		2019-20
	Unrestricted	Restricted	Total
Revenues	\$ 82,982,686	\$ 171,047,365	\$ 254,030,051
Interfund Transfer In	-	-	-
Contributions	(675,256)	675,256	-
Total Sources of Funds	\$ 82,307,430	\$ 171,722,621	\$ 254,030,051
Expenditures	\$ 86,717,716	\$ 179,203,971	\$ 265,921,687
Interfund Transfer Out	987,750	-	987,750
Total Usage of Funds	\$ 87,705,466	\$ 179,203,971	\$ 266,909,437
Net Increase/(Decrease) In Fund Balance	\$ (5,398,036)	\$ (7,481,350)	\$ (12,879,386)
Beginning Fund Balance	47,455,365	28,082,397	75,537,762
Ending Fund Balance	\$ 42,057,329	\$ 20,601,047	\$ 62,658,376
Nonspendable	\$ 25,000	\$ -	\$ 25,000
Restricted	-	20,601,047	20,601,047
Committed	-	-	-
Assigned			
Various Assignments	20,483,429	-	20,483,429
Unassigned			
Designated for Economic Uncertainties	10,676,377	-	10,676,377
Unassigned Reserve	\$ 10,872,523	\$ -	\$ 10,872,523



Multi-year Projections



2019-20 County School Service Fund Multi-year Projections - Unrestricted & Restricted

The following table shows SCCOE's projected combined ending fund balances in 2019-20 and the two subsequent fiscal years for unrestricted and restricted programs.

County School Service Fund (Unrestricted and Restricted)	2019-20 Proposed Budget	2020-21 Estimated Budget	2021-22 Estimated Budget
Revenues	\$ 254,030,051	\$ 250,629,024	\$ 251,669,798
Interfund Transfer In	-	-	-
Total Sources of Funds	\$ 254,030,051	\$ 250,629,024	\$ 251,669,798
Expenditures	\$ 265,921,687	\$ 260,414,451	\$ 256,266,178
Interfund Transfer Out	987,750	984,000	983,500
Total Usage of Funds	\$ 266,909,437	\$ 261,398,451	\$ 257,249,678
Net Increase/(Decrease) In Fund Balance	\$ (12,879,386)	\$ (10,769,427)	\$ (5,579,880)
Beginning Fund Balance (Estimated)	75,537,762	62,658,376	51,888,949
Ending Fund Balance	\$ 62,658,376	\$ 51,888,949	\$ 46,309,069
Nonspendable	\$ 25,000	\$ 25,000	\$ 25,000
Restricted	20,601,047	16,863,344	14,989,527
Committed	-	-	-
Assigned			
Various Assignments	20,483,429	16,985,696	16,956,617
Unassigned			
Designated for Economic Uncertainties	10,676,377	10,455,938	10,289,987
Unassigned Reserve	\$ 10,872,523	\$ 7,558,971	\$ 4,047,938

A new year (2021-22) is being added

See breakdown on slide 15

Met the 4% reserve requirement for all three years



What is the significance of a new year being added to the multi-year forecast 2021-22?

- We continue to feel the pressures due to flat funding and increased expenditures.
- The Governor's Budget does not add significant new growth for existing programs.
 - In general, the COE does not receive Cost of Living Adjustment (COLA).
- However, costs such as step and column, STRS/PERS and health benefits continue to increase.
- Program and policy costs such as increase requirement for mandatory 3% of Routine Restricted Maintenance Account.



What is happening in the decreases to the COE fund balances?

- The largest portion of the decrease is due to the use of carryover fund for **one-time capital projects**.
 - Other increases are associated with **emergency preparedness, organizational alignment, technology upgrade, and Statewide System of Support (SSS)**:

Net Increase/(Decrease) in Fund Balance Consists of:	2019-20 Proposed Budget	2020-21 Estimated Budget	2021-22 Estimated Budget
One-time Capital Projects	\$9.57M	\$7.24M	\$1.9M
Increase in Expenditures Safety, Organizational Alignment, Technology and SSS	\$2.07M	\$3.53M	\$3.68M
Use of Unspent Funds	\$1.24M	-	-

- The budget has one-time capital projects in 2019-20 and the two subsequent fiscal years; Here are examples of the major projects:

Capital Projects	2019-20	2020-21	2021-22
Walden West Renovation	\$4M	\$3M	-
Ridder Park Technology Accessibility & Safety Upgrades	\$2.64M	\$1.15M	-
Snell Roof Replacement	\$750K	\$1M	-
Special Education Site Project Work	\$648K	\$520K	-
Ridder Park Roofing	-	-	\$1.3M



We have been “investing for impact”

- 2019-20 Strategic Investments:
 - Second year of transitioning into Statewide System of Support
 - Organizational alignment – expanding / building premier support services for school districts
 - Various departments working on initiatives and additional revenue:
 - Alternative Education South County expansion
 - Opportunity Youth Academy increasing enrollment
 - Early Learning Initiatives
 - Data Initiative Development
 - Emergency Preparedness, School Safety and Security



2019-20 County School Service Fund Proposed Budget - Fund Balance Assignments

The following are the items that make up the “Various Assignments” from slide 13.

Assignments	2019-20 Proposed Budget	2020-21 Estimated Budget	2021-22 Estimated Budget
Board Designation (Legal)	\$ 176,000	\$ 176,000	\$ 176,000
Facilities	4,365,106	3,217,373	3,188,294
Deferred Maintenance	2,475,523	125,523	125,523
Technology and Data Services	9,439,191	9,439,191	9,439,191
Leave Liability	3,027,609	3,027,609	3,027,609
Routine Restricted Maintenance Account Contingency	1,000,000	1,000,000	1,000,000
TOTAL	\$ 20,483,429	\$ 16,985,696	\$ 16,956,617



2019-20 Budget and Multi-year Projection Assumptions



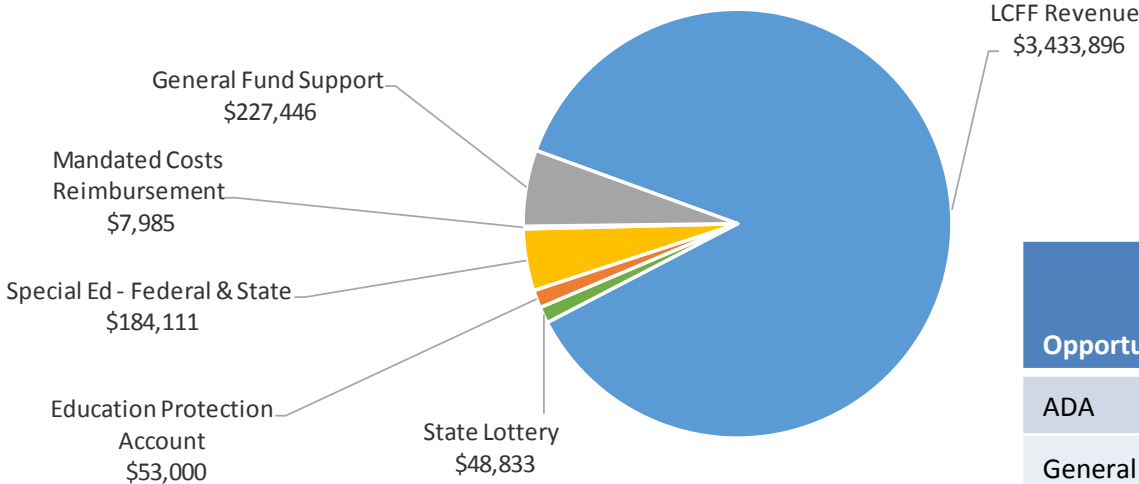
2019-20 Budget and Multi-year Projection Revenue Assumptions

2019-20 Budget Assumptions Used At 2018-19 Second Interim	2019-20 Proposed Budget
Opportunity Youth Academy (OYA) estimated Average Daily Attendance (ADA) projection for 2019-20 and multi-year projection was 250.0	OYA estimated ADA used for 2019-20 and multi-year projection increased to 265.0
Juvenile Court Schools estimated ADA projection for 2019-20 and multi-year projection was 165.0	Juvenile Court Schools estimated ADA used for 2019-20 and multi-year projection increased to 191.0



2019-20 Budget and Multi-year Projection Revenue Assumptions

Opportunity Youth Academy (OYA)
Projected Revenues
Total Projected Revenue \$3,955,271



Opportunity Youth Academy	2019-20 Proposed Budget	2020-21 Estimated	2021-22 Estimated
ADA	265.00	265.00	265.00
General Fund Support	\$227,446	\$191,816	\$118,979

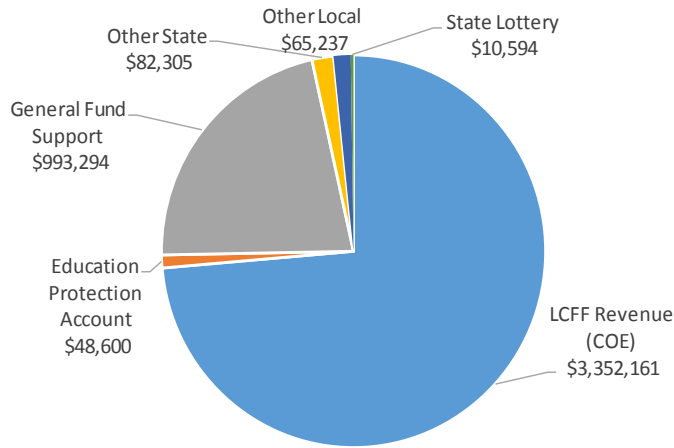


2019-20 Budget and Multi-year Projection Revenue Assumptions

Juvenile Court Schools (JCS)

Projected Revenues

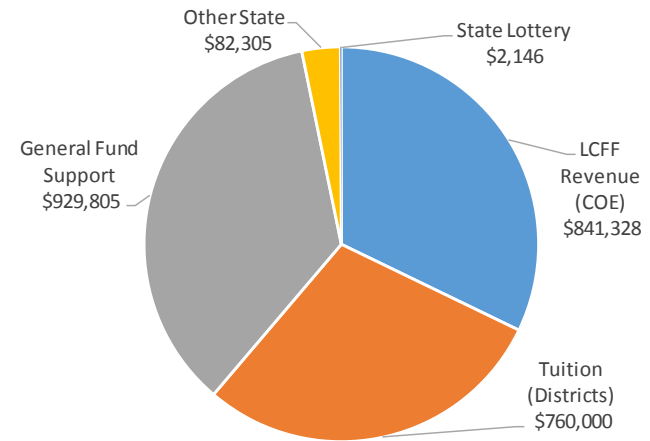
Total Projected JCS Revenue \$4,552,191



Community Schools (CS)

Projected Revenues

Total Projected CS Revenue \$2,615,584



Juvenile Court Schools	2019-20 Proposed Budget	2020-21 Estimated	2021-22 Estimated
ADA	191.00	191.00	191.00
General Fund Support	\$993,294	\$961,965	\$891,379

Community Schools	2019-20 Proposed Budget	2020-21 Estimated	2021-22 Estimated
ADA	52.00	52.00	52.00
General Fund Support	\$929,805	\$935,201	\$927,647



2019-20 Budget and Multi-year Projection

General Fund Support

- General Fund Support to other programs:

Program	2019-20 Proposed Budget	2020-21 Estimated Budget	2021-22 Estimated Budget
Environmental Education*	\$590,662	\$574,740	\$630,212
Technology and Data Services**	\$556,274	\$439,728	\$320,806
Head Start / State Preschool located in Educare***	\$325,621	\$330,775	\$332,367
Services to Support Districts & Alum Rock	\$163,925	\$0	\$0
Services in Support of Smaller Districts	\$521,508	TBD	TBD
Special Education School Nutrition Program	\$67,879	\$0	\$0

*Conservative budgeting approach is used. SCCOE is in the process of exploring RDA funding to be used for Environmental Education, and locating a new site to reduce cost.

**For the establishment of Data Initiatives Development Department. 100% general fund support in 2019-20; 80% in 2020-21; and 60% in 2021-22.

***Other local income and grant revenue are expected to reduce contribution to Educare.



2019-20 Budget and Multi-year Projection Expenditures Assumptions

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

	2019-20			2020-21			2021-22		
	%	Est. STRS & PERS	Increase Over Prior Year*	%	Est. STRS & PERS	Increase Over Prior Year*	%	Est. STRS & PERS	Increase Over Prior Year*
STRS^	17.10%	\$ 9,421,686	\$ 1,510,139	18.10%	\$ 10,072,388	\$ 650,702	17.80%	\$ 10,004,497	\$ (67,891)
PERS^	20.733%	\$ 13,512,024	\$ 2,676,557	23.60%	\$ 15,466,537	\$ 1,954,513	24.90%	\$ 16,481,693	\$ 1,015,156

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

-2019-20 year-over-year increase is estimated based on 2018-19 estimated actual and 2019-20 Proposed Budget

-For 2019-20 through 2021-22, assume a 1% step and column increase each year

^STRS and PERS Rate Sources: CalSTRS and CalPERS

- STRS year-over-year increase for 2019-20 through 2021-22 is **\$2,092,950**.
- PERS year-over-year increase for 2019-20 through 2021-22 is **\$5,646,226**.
- Total pension cost of increase over the three year period is **\$7,739,176**.
- 2019-20 STRS rate will be reduced from 17.1% to 16.7% if Governor's proposal of one-time state funding to CalSTRS is approved.
- A Senate Budget Committee proposal to provide additional funds to reduce employer contribution rates for STRS and PERS is also pending approval.



Senate Proposal to Reduce STRS/PERS Rate

- On May 17, 2019 Senate voted to provide additional funds to reduce employer contribution rates for both STRS and PERS:
 - STRS
 - Provide \$630M in one-time funding to reduce the 2019-20 employer contribution rate from 18.13% to 16.33%
 - Provide \$648M in one-time funding to reduce the 2020-21 employer contribution rate from 19.1% to 17.3%
 - Approved \$2.3B to reduce employer contribution rate by 0.5% beginning in 2021-22
 - PERS
 - Provide \$257M to reduce the 2019-20 employer contribution from 20.73% to 18.93%
 - Provide \$264M to reduce the 2020-21 employer contribution from 23.6% to 21.8%
 - However, Governor Newsom's revised State Budget does not provide any relief to school employers
- Pending for Assembly approval, Conference Committee with the Senate, and negotiate details with Newsom Administration by June 15



2019-20 Budget and Multi-year Projection Expenditures Assumptions

- Estimated return of property taxes to be returned to the state for 2019-20 is \$30.29M. (The estimated amount paid back in 2020-21 and 2021-22 is \$30.29M 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
2019-20	\$30,286,536

*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.



2019-20 SCCOE Total Projected Revenues and Expenditures

In addition to the County School Service Fund (General Fund), SCCOE also oversees other funds. Each of the other funds has a specific reporting purpose. The 2019-20 projected revenues and expenditures for the other SCCOE funds are as follow:

Fund #	Fund Name	2019-20 Projected Revenues and Transfer In	2019-20 Projected Expenditures and Transfer Out	Net Increase (Decrease) to Fund Balance
100	Special Education Pass-Through Fund	\$ 39,639,440	\$ 39,639,440	\$ -
120	Child Development Fund	7,043,996	7,043,996	-
560	Debt Service Fund	987,750	987,750	-
670	Self-Insurance Fund - Workers' Compensation	4,706,876	4,706,876	-
671	Self-Insurance Fund - OPEB	1,932,521	1,932,521	-
676	Self-Insurance Fund - Dental	2,991,127	2,991,127	-
677	Self-Insurance Fund - Vision	244,114	244,114	-
678	Self-Insurance Fund - SDI	53,023	53,023	-
	Total - Other Funds	57,598,847	57,598,847	-
	Total - County School Service Fund	254,030,051	266,909,437	(12,879,386)
	SCCOE Total Budget	311,628,898	324,508,284	(12,879,386)



Additional Assumptions

Next Steps



Additional Assumptions to be Incorporated into the First Interim Report

- Revenue:
 - \$86K annually from GeoLead for four years to support the Statewide System of Support framework.
 - Reduce contribution to Educare in 2019-20 from grant funding pending final approval from grantor for approximately \$150K and local revenue for \$250K.
- Expenditures:
 - Reduce STRS rate from 17.1% to 16.7% in 2019-20 if Governor's proposal of one-time state funding to CalSTRS is approved. An estimated reduction to expenditures for approximately \$220K.
 - Potential increase in health benefits for all funds and retiree totaling \$1.13M.



Next Steps

- 2018-19 Estimated Actual and 2019-20 Budget Adoption
 - June 19, 2019
- 2018-19 Unaudited Actual
 - September 2019
- 2019-20 First Interim Report
 - December 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

**2019-20
PROPOSED
BUDGET**

Presented on
June 12, 2019

BUSINESS, FACILITIES, AND OPERATIONS DIVISION
INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245



SUPERINTENDENT'S BUDGET MESSAGE

This has truly been a year that has exemplified our strategic Santa Clara County Office of Education (SCCOE) vision, "Investing for Impact." Through strategic planning and focused allocation of resources we have endeavored to support critical county programs and focus investments on improvements in key services. We have done all this while positioning the SCCOE to implement the critical new and expanded role we have in the Statewide System of Support. Our commitment has been clear: We must address these essential areas to ensure a reliable, effective, and high quality County Office of Education while maintaining a financially sound budget. Nevertheless, while Governor Newsom has expressed support for special education, early education and increased funding for pension obligations in his budget proposals, K-12 education funding levels are inadequate and woefully underfunded. Our office has been flat funded under the Local Control Funding Formula (LCFF) since 2014. The County Office programs and the school districts in the county continue to experience declining enrollment which negatively impacts revenue assumptions. Costs to operate continue to increase.

Two years ago we went through a period of austerity and cuts to adjust our budget in the context of this flat funding and increased costs. The 2018-19 fiscal year was focused on realigning our resources, investing in people and infrastructure, and positioning our organization to be the premier service provider for cradle to career support services and education in the County.

With the addition of fiscal year 2021-2022 in the proposed budget, we are beginning to see the fiscal impacts of the existing funding formula with funding that remains flat while expenditures continue to increase. We are working diligently to identify new revenue streams that will assist with essential areas of work that are restricted in nature, but will not provide any relief for on-going increases in expenditures such as escalating retirement costs. We are mindful of these upcoming budgetary challenges and are committed to continue to identify ways to maintain costs without impacting the quality and level of services provided.

This realignment work and investment of our limited resources was focused on equity. Examples of expenditures to support this commitment and focus on equity and addressing access and achievement gaps include:

- Continuum of Special Education Services Task Force and Study.
- LCAP Parent Budget Summary Template Workgroup.
- Development and dissemination of significant reports such as the Hispanic Report Card, African American Ancestry Student Achievement Study, Joint Foster Youth Task Force final report, Early Learning Facilities Study and webpage.
- Adoption, expansion and implementation of program improvement frameworks such as Improvement Science, Multi-Tiered Systems of Support and Universal Design for Learning.
- Expansion of services via the Inclusion Collaborative.

- Develop and expand the CA 1 Equity Lead services. The SCCOE is an Equity Lead COE in the Statewide System of Support.
- Expanded trainings and support services provided for LCAP and Accountability Dashboards.
- Strengths-Based Training.
- Established the Equity and Educational Progress Division in response to requirements of the CA Statewide System of Support.
- Staffing and trainings provided to build out the mandated Statewide System of Support.

In preparing and developing this budget we are committed to continuing to build on this progress by continuing to make strategic investments and leveraging our partnerships throughout the community and county.

With declining enrollment coupled with increasing retirement costs and the likelihood of a recession, a conservative approach was taken in the development of the budget with the primary focus on strategic growth in the following areas:

- Continuing efforts to support the Statewide System of Support framework.
- Ongoing review of organizational structure to deliver premier quality services and alignment to funding sources, mandates and core mission.
- Strengthening equity and access to programs and services for our South County community, including investing in an alternative education site.
- Facilities upgrades focused on emergency preparedness safety, inclusion and program needs.
- Environmental program facility upgrades, South County site preparation, energy efficiencies and backlogged facility maintenance and repair projects.
- The addition of new ongoing revenue streams for the Statewide System of Support, Differentiated Assistance, LCAP Oversight, and Equity and Inclusion initiatives.
- Upgrading playgrounds and outdoor learning spaces to promote and support equitable and inclusive practices where all children can interact.
- Expanding Emergency Preparedness and School Safety and Security readiness through comprehensive workshops, building an emergency network, establishment of community partnerships, and development of a community of practices for districts and schools.

Conclusion: Next Steps

We have many challenges ahead - made more daunting with the limited resources provided by the LCFF. We remain committed to building upon our successes and investing those limited resources to promote equity, diversity, inclusion and partnership in public education. Together we continue the work of aligning our personnel, partnerships, programs and resources to meet the challenges before us and address the needs of our county's students, their schools, and districts for the greatest impact.

Sincerely,

Mary Ann Dewan, Ph.D.
County Superintendent of Schools

**PROPOSED BUDGET
2019-20**

INTRODUCTION

Education Code 1622 states that on or before July 1 of each fiscal year, the county board of education shall adopt an annual budget for the budget year and shall file the budget with the Superintendent of Public Instruction.

For the 2019-20 fiscal year and each fiscal year thereafter, the county board of education shall adopt a budget after the county board of education adopts a local control accountability plan (LCAP) or approves an update to an existing local control and accountability plan if an existing local control and accountability plan or update to a local control and accountability plan is not effective during the budget year.

In addition, the adoption of the LCAP and budget may be held no sooner than one day after the public hearing for the LCAP and budget.

As of the publication of this document, the State budget had not been approved yet. Therefore, this budget is developed based on a set of assumptions and the most up-to-date information available. The County Office of Education has 45 days from the date the State budget is approved to make revisions to its Adopted Budget.

The County School Service Fund (General Fund) is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars for specific purposes.

For the County School Service Fund in 2019-20, total projected revenues (including Transfer-in) are approximately \$254.03M and projected expenditures (including Transfer-out) are approximately \$266.91M. This includes approximately \$30.29M in expenditures to be taken from local property taxes. This amount may change depending on local property taxes. The SCCOE's 2019-20 projected reserve for economic uncertainty, after removing certain designations, is approximately \$10.68M.

The projected beginning fund balance for 2019-20 is approximately \$75.54M. The actual fund balance will be determined after the fiscal books for 2018-19 are closed in late August/early September. The State requires at least 2% minimum reserve. The SCCOE's undesignated ending fund balance (reserve) meets the State mandated reserve requirement of 2%, and SCCOE is able to maintain the additional 2% reserve requirement as set forth by Board Policy #3100, for 2019-20 and the two subsequent fiscal years.

SCCOE is required to prepare a multi-year budget projection to determine if the County Office will be able to meet its financial commitments for the two projected out years, 2020-21 and 2021-22. In preparing the MYP, the County Office must develop assumptions based on the most recent available information to drive the projection. Based on these assumptions, the SCCOE reserve is projected at 6.89% and 5.57% for 2020-21 and 2021-22, respectively.

In addition to the County School Service Fund, the Santa Clara County Office of Education maintains other funds to account for revenues and expenditures of specific programs. They are included on pages 23-27 of this document.

**SANTA CLARA COUNTY OFFICE OF EDUCATION
PROPOSED BUDGET
2019-20**

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**BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2019-20**

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 2019-20 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 will be budgeted after the close of the fiscal book of 2018-19 and included in the subsequent budget updates.
5. The next office revision of the 2019-20 budget, after Budget Adoption, is the First Interim Report, and this will be presented to the Board around mid-December 2019.
6. The 2019-20 budget and multi-year projections are based on the 2018-19 salary level.

Revenue Assumptions

7. Lottery revenues are projected as follows:
 - Unrestricted at \$151 per ADA; \$258,096
 - Restricted Proposition 20 at \$53 per ADA; \$90,590
8. 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.
9. 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 %	75.31%/25.31%
Estimated ADA	52.00
Based Grant (per ADA)	\$12,333.87
Supplemental (per ADA)	\$4,316.85
Concentration (per ADA)	\$4,316.85

10. 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	191.00
Based Grant (per ADA)	\$12,333.87
Supplemental (per ADA)	\$4,316.85
Concentration (per ADA)	\$2,158.43

11. 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 2019-20 fiscal year is 88.94 probation referred ADA and 176.06 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 %	75.31%/25.31%
Estimated ADA	88.94
Based Grant (per ADA)	\$12,333.87
Supplemental (per ADA)	\$4,316.85
Concentration (per ADA)	\$4,316.85

12. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$349,739 is budgeted.
13. Interest income is projected to be \$487,286.
14. Projected COLA on state and local share only of Special Education and OYA Charter District of Residence LCFF revenues updated from the Governor’s May Revised is estimated at 3.26% in 2019-20, and 3.00% in 2020-21 and 2.80% in 2021-22 provided by the School Services of California Dartboard.
15. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2019-20, 2020-21 and 2021-22, respectively. The remaining balance of \$4,266,214 has been included in the restricted reserves for 2019-20.
16. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$48.6K for Alternative Education and approximately \$53K 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 to provide General Fund support for the following programs:

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

Program	2019-20 Proposed Budget	2020-21 Estimated	2021-22 Estimated
County Community Schools	\$929,805	\$935,201	\$927,647
Juvenile Court Schools	\$993,294	\$961,965	\$891,379
Total Alternative Education	\$1,923,099	\$1,897,166	\$1,819,026
Opportunity Youth Academy Charter	\$227,446	\$191,816	\$118,979

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

Program	2019-20 Proposed Budget	2020-21 Estimated	2021-22 Estimated
County Community Schools	\$1,685,779	\$1,627,038	\$1,651,256
Juvenile Court Schools	\$3,558,897	\$3,570,483	\$3,666,972
Total Alternative Education	\$5,244,676	\$5,197,521	\$5,318,228
Opportunity Youth Academy Charter	\$3,727,825	\$3,826,986	\$3,931,174

b. Other programs:

Program	2019-20 Proposed Budget	2020-21 Estimated	2021-22 Estimated
Environmental Education*	\$590,662	\$574,740	\$630,212
Technology and Data Services**	\$556,274	\$439,728	\$320,806
Head Start / State Preschool located in Educare***	\$325,621	\$330,775	\$332,367
Services and Support to Districts & Alum Rock	\$163,925	\$0	\$0
Services in Support of Smaller Districts	\$521,508	TBD	TBD
Special Education School Nutrition Program	\$67,879	\$0	\$0

*Conservative budgeting approach is used. SCCOE is in the process of exploring RDA funding to be used for Environmental Education, and locating a new site to reduce cost.

**For the establishment of Data Initiatives Development Department. 100% general fund support in 2019-20; 80% in 2020-21; and 60% in 2021-22.

***Other local income and grant revenue are expected to reduce contribution to Educare.

18. The estimated support provided from General Fund for internal services to our Technology and Data Services Division for 2019-20 is \$4,887,767, \$5,668,980 for 2020-21, and \$5,925,121 for 2021-22.¹
19. Pending contracts and letters of confirmation, additional grant revenue is expected from state and local funders that is not included in current revenue. This estimated revenue is approximately \$486K, and will be restricted and allocated to the specific programs.

¹ Fund 800, Support Services has been providing support from General Fund for internal services to our Technology and Data Services Division (TDSD) each year due to a reorganization transition that began in 2008-09 and continued through 2010-11. (TDSD was under the Business, Facilities, and Operations Division prior to the reorganization). An agreement was made to reimburse the TDSD 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.

Expenditure Assumptions

- 20.** The estimated costs of step and column changes for all eligible employees are budgeted at 1%.
- 21.** STRS rates are projected to increase to 18.1% and 17.80% in 2020-21 and 2021-22, respectively. Estimated total cost increase for all Funds is \$651K in 2020-21 and -\$68K in 2021-22. STRS on-behalf has been included in all three fiscal years.
- 22.** PERS rates are projected to increase to 23.6% and 24.9% in 2020-21 and 2021-22, respectively. Estimated total cost increase for all Funds is \$1.95M in 2020-21 and \$1.02M in 2021-22.
- 23.** The following statutory employee benefits are used in estimating labor costs for 2019-20:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS) *	17.10%	
Public Employee Retirement System (PERS) **		20.733%
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	\$486	\$486
Retiree (OPEB-Active) – per FTE	\$570	\$570

* STRS employer rate is increasing from 16.28% in 2018-19 to 17.10% in 2019-20.

**PERS employer rate is increasing from 18.062% in 2018-19 to 20.733% in 2019-20.

- 24.** Based on latest actuarial study, estimated OPEB rate for 2019-20 is \$1,056 per FTE and for 2020-21 and 2021-22 is \$1,056 per FTE.
- 25.** Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2020-21 and 2021-22 is 6.20%, 1.45% and 0.05%, respectively.
- 26.** 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%.
- 27.** The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total CSSF unrestricted expenditures. The budgeted contribution for 2019-20 is \$2.63M, 2020-21 is \$2.70M and 2021-22 is \$2.60M. RRMA contribution is projected to be made from the Redevelopment Agency Funds (RDA).
- 28.** The SCCOE's 2019-20 standard indirect cost rate is 9.74%.

29. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2019-20 are as follows:

Area or Program	2019-20 Indirect Cost Rate %	2020-21 Proposed MYP Indirect Cost Rate %	2021-22 Proposed MYP Indirect Cost Rate %
Alternative Schools	9.74%	9.74%	9.74%
Child Development *	7.50%	7.50%	7.50%
Child Nutrition *	5.12%	5.12%	5.12%
Contracts (Fund 930) *	9.74%	9.74%	9.74%
Environmental Education	9.74%	9.74%	9.74%
Grant Programs *	9.74%	9.74%	9.74%
Head Start *	9.36%	9.36%	9.36%
Migrant Education	9.74%	9.74%	9.74%
SELPA Non Pass-Thru	9.00%	9.00%	9.00%
Special Education *	9.00%	9.00%	9.00%
Technology and Data Services	9.74%	9.74%	9.74%
Transportation	9.74%	9.74%	9.74%

*These program rates may be different from the 2019-20 SCCOE standard indirect cost rate of 9.74% 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 11.03% in 2018-19 to 9.74% in 2019-20.

30. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. 2019-20 estimated local property taxes to be returned to the state have been budgeted in the amount of \$30.29M. The amount for 2018-19 was \$27.26M. The estimated local property taxes to be returned to the state for 2020-21 and 2021-22 are estimated to be \$30.29M each year.

County School Service Funds Balance/Reserves

- 31. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$10,676,377 for 2019-20. 2% is mandated by the State and an additional 2% per Board Policy #3100.
- 32. 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 2019-20, 2020-21 and 2021-22.
- 33. The \$176K reserve for the Board’s Legal Fees Designation will be met in 2019-20, 2020-21 and 2021-22.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19*	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$70,969,612	\$73,005,128
Federal Revenue	1,190,568	590,030
Other State Revenue	1,031,571	693,320
Other Local Revenue	9,683,491	8,694,208
TOTAL REVENUES	82,875,242	82,982,686
B) EXPENDITURES		
Certificated Salaries	9,785,992	11,659,971
Classified Salaries	24,403,842	26,408,859
Employee Benefits	13,025,870	15,823,330
Books and Supplies	1,440,072	2,351,889
Services and Other Operating Expenses	9,407,142	9,839,290
Capital Outlay	1,890,322	3,380,218
Other Outgo	30,444,711	30,286,536
Direct Support/Indirect Costs	(13,101,097)	(13,032,377)
TOTAL EXPENDITURES	77,296,854	86,717,716
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	5,578,388	(3,735,030)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer Out	1,022,598	987,750
Contributions	(588,194)	(675,256)
TOTAL OTHER FINANCING SOURCES/USES	(1,610,792)	(1,663,006)
E) NET INCREASE (DECREASE) IN FUND BALANCE	3,967,596	(5,398,036)
F) BEGINNING FUND BALANCE	68,712,863	47,455,365
Property Tax Accounting Adjustment	(25,225,094)	0
G) ENDING FUND BALANCE	\$47,455,365	\$42,057,329

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19*	Proposed Budget 2019-20
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$25,000	\$25,000
Stores	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned		
Board Designation (Legal)	176,000	176,000
Deferred Maintenance	3,481,676	2,475,523
Facilities	6,236,968	4,365,106
Technology & Data Services	9,178,193	9,439,191
Vacation Liability	4,367,658	3,027,609
Routine Restricted Maintenance Account Contingency	1,566,389	1,000,000
Carryover Unspent Funds	1,960,256	0
Total Assignments	26,992,140	20,508,429
e) Reserve:		
State Mandated Reserve	5,060,880	5,338,189
Board Maintained Reserve	5,060,880	5,338,188
Unassigned Reserve	10,341,465	10,872,523
Total Reserve (\$)	20,463,225	21,548,900
Total Reserve (%)	8.09%	8.07%
ENDING FUND BALANCE (a + b)	\$47,455,365	\$42,057,329

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19*	Proposed Budget 2019-20
A) LCFF SOURCES		
State Aid	\$6,801,584	\$8,710,645
Education Protection Acct (EPA)	93,400	101,600
Property Taxes	167,775,208	168,080,477
Property Taxes Transfer SELPA	(103,700,580)	(103,887,594)
TOTAL LCFF SOURCES	70,969,612	73,005,128
B) FEDERAL REVENUE		
Medi-Cal Administrative Activities (MAA)	1,190,568	590,030
TOTAL FEDERAL REVENUE	1,190,568	590,030
C) OTHER STATE REVENUE		
Mandated Cost Reimbursement	649,727	349,739
State Lottery Revenue	278,375	258,096
All Other State Revenue	103,469	85,485
TOTAL OTHER STATE REVENUE	1,031,571	693,320
D) OTHER LOCAL REVENUE		
Interest Income	964,038	487,286
Misc Funds Non RL Adjust	27	0
Interagency Services	4,938,118	4,770,573
All Other Fees & Contract	1,480,975	1,466,525
All Other Local Revenues	1,192,904	1,039,824
All Other Sales	173,859	170,000
Tuition	933,570	760,000
TOTAL OTHER LOCAL REVENUE	9,683,491	8,694,208
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$82,875,242	\$82,982,686

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19*	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$79,818,992	\$80,354,817
Federal Revenue	46,654,415	44,193,043
Other State Revenue	13,964,311	12,828,205
Other Local Revenue	34,278,938	33,671,300
TOTAL REVENUES	174,716,656	171,047,365
B) EXPENDITURES		
Certificated Salaries	42,047,122	44,574,073
Classified Salaries	37,830,248	38,514,690
Employee Benefits	39,819,811	43,781,301
Books and Supplies	3,329,318	3,457,393
Services and Other Operating Expenses	27,742,027	26,920,526
Capital Outlay	6,491,316	7,400,444
Other Outgo	4,736,808	1,997,921
Direct Support/Indirect Costs	12,727,896	12,557,623
TOTAL EXPENDITURES	174,724,546	179,203,971
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(7,890)	(8,156,606)
D) OTHER FINANCING SOURCES/USES		
Contributions/Flexibility Transfers	588,194	675,256
TOTAL OTHER FINANCING SOURCES/USES	588,194	675,256
E) NET INCREASE (DECREASE) IN FUND BALANCE	580,304	(7,481,350)
F) BEGINNING FUND BALANCE	27,502,093	28,082,397
G) ENDING FUND BALANCE	28,082,397	20,601,047
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
All Others	0	0
Total Assignments	0	0
b) Restricted:		
Carryover of Unspent Funds	28,082,397	20,601,047
ENDING FUND BALANCE (a + b)	\$28,082,397	\$20,601,047

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19*	Proposed Budget 2019-20
A) LCFF SOURCES		
Special Ed Property Tax Transfer	\$79,818,992	\$80,354,817
Total Sources	79,818,992	80,354,817
B) FEDERAL REVENUE		
Special Ed IDEA -Basic	2,313,125	2,667,374
Special Ed IDEA -Preschool	102,636	102,958
Special Ed Discretionary Grants	0	9,021
Special Ed Preschool Staff Development	1,845	807
Special Ed Admin	335,104	0
Special Ed IDEA Early Intervention	770,061	787,560
Special Education Alt Dispute Resolution	2,083	0
Alt Ed Admin	318,870	0
Head Start Program	26,494,644	23,611,108
Early Head Start	3,127,175	3,181,222
Strong Start Pay for Success	3,776	0
OYA Admin	255,207	0
Title I: Part A	0	1,514,655
Title I: Part D Delinquent	822,340	567,003
Title I: Migrant Education	8,866,857	9,093,074
State Systematic Improvement Grant	0	0
Embedded Instruction	588,549	90,000
CA Promise	12,645	0
RSDSS Grant	139,035	0
Homeless Children & Foster Youth	126,029	0
CPIN - SCOE Contract	0	261,537
ESSA: CSI	29,784	164,610
Title II: Part A Teacher Quality	39,416	33,038
Title III: Limited English Proficiency	46,206	58,142
Title III: Technical Assistance	105,839	156,718
Title III: English Learner Spec	153,189	0
Medi-Cal Billing Option	2,000,000	1,894,216
TOTAL FEDERAL REVENUE	46,654,415	44,193,043
C) OTHER STATE REVENUE		
Special Education Charter School	399,568	428,086
Special Education All Other State Revenue	3,300,927	3,397,996
Special Education Workability	129,712	141,290
Special Education-Non Public Schools	464,792	599,797
Special Education - SELPA Equip/Supplies	526,201	377,110
Special Education - RLA Administrative Services	868,898	1,075,761
Lottery: Instructional Materials	92,934	90,590
Local Solution Grant	1,800,000	0
Tobacco Use Prevention Education (TUPE)	573,064	901,328
Foster Youth Programs	520,964	534,736
CA Equity Performance & Improvement	625,000	625,000
STRS On-Behalf	4,245,934	4,456,511
All Other State Revenue	416,317	200,000
TOTAL OTHER STATE REVENUE	13,964,311	12,828,205

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19*	Proposed Budget 2019-20
D) OTHER LOCAL REVENUE		
Special Education Trsf Apportionment from District	\$16,182,433	\$16,175,280
Special Ed Non Public Schools Trsf Apportionment from District	2,602,561	2,885,593
Special Ed -San Andreas Regional Center	837,033	1,290,757
Special Ed - Interagency Services Between LEA's	300	0
Special Ed - All Other Local Revenue	112	0
Special Ed - Facilities	12,636	12,636
Community Redevelopment Funds (RDA)	2,500,000	2,500,000
Tuition	1,167,845	952,807
SELPA Staff Development	19,044	8,000
SELPA Administrative	29,042	0
Walden West All other Fees and Contracts	4,088,434	4,342,640
Walden West Food Service Sales/Leases/Other	197,297	311,905
All Other Fees & Contracts - Teacher Recognition Day	4,000	4,000
All Other Local Revenue - Teacher Recognition Day	34,500	34,500
Head Start Donations	500	0
SVCF CZI Grant	1,193,621	0
Interagency Services/LEA's-Sobrato Matching Funds	39,296	0
Interagency Services/LEA's-English Language Arts Seminars	7,675	0
All Other Fees & Contracts/Local revenue-English Language Arts	450	0
All Other Fees & Contracts-R.W. Johnson Foundation	20,000	0
All Other Local Revenue - Cafeteria Profit Sharing	17,516	0
All Other Local Revenue-Wormenhaven	100,239	100,000
Interagency Services/LEA's-Applicant Fingerprint Services	64,821	74,000
All Other Fees & Contracts-Applicant Fingerprint Services	10,659	1,480
All Other Local Revenue - Artspiration Grant	99,058	42,067
Interagency Services/LEA's-Superintendent's Office	13,050	0
Interagency Services/LEA's-ASAP Connect	15,000	176,000
Interagency Services/LEA's-Inclusion Collaborative	184,711	221,500
All Other Fees & Contracts- Inclusion collaborative	243,943	183,863
Interagency Services/LEA's-Response to Instr & Intervention	525,325	641,150
Interagency Services/LEA's-SJ/SV 2020 Educational Support	3,069	0
Interagency Services/LEA's-OCDE MTSS	25,000	0
All Other Fees & Contracts-First 5	248,177	31,100
All Other Local Revenue - First 5	18,600	0
Interagency Services/LEA's - MTSS District Support	175,000	0
All Other Local Revenue - TSB Datazone Grant	150,284	0
All Other Fees & Contracts-VAPA Grant	2,000	0
Interagency Services/LEA's-VAPA	9,250	0
All Other Local Revenue-VAPA	1,100	0
All Other Local Revenue-Packard Foundation Grants	199,398	0
All Other Fees & Contracts - Curriculum & Instruction - Math	1,180	0
Interagency Services/LEA's-Curriculum & Instruction - Math	32,002	0
All Other Local Revenue-Curriculum & Instruction - Math	1,088	0
Interagency Services/LEA's-Innovation & Instructional	66,820	0
All Other Fees & Contracts-Innovation & Instructional	60,000	0
All Other Local Revenue-LEAP Credentialing	3,380	0
Interagency Services/LEA's-Library	31,512	0
All Other Local Revenue-Library	266	0

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19*	Proposed Budget 2019-20
OTHER LOCAL REVENUE CONTINUED		
Interagency Services/LEA's-Orange COE SUMS	\$98,115	\$0
Interagency Services/LEA's-LPC Training Modules Project	1,199	0
All Other Fees & Contracts-ETS Training	20,000	20,000
All Other Local Revenue - Hewlett Power of Democracy	19,781	0
Interagency Services/LEA's-CTE	4,480	0
All Other Fees & Contracts-CTE	15,500	0
All Other Local-AED Scholarship	5,000	0
CCSESA	37,216	113,517
Interagency Services/ LEA's - Educational Services Support	9,642	0
Interagency Services/LEA's-Educator Preparation Programs	153,050	184,000
All Other Fees & Contracts-Educator Preparation Programs	1,502,150	1,579,925
Safe & Healthy Schools donations	15,441	0
English Language Learners Consortium	87,650	0
Bechtel Grant	142,040	0
Universal Access Early Child Hd Care	84,503	0
Interagency Services/LEA's-Multilingual & Humanities	(3,910)	97,725
All Other Fees & Contracts-Multilingual & Humanities	(15,185)	15,875
Interagency Services/LEA's-Innovation & Instructional	0	98,000
All Other Fees & Contracts-Innovation & Instructional	0	5,000
All Other Fees & Contracts-CDE ELDS/SSEL	746,102	832,777
All Other Fees & Contracts-CDE Preschool Development	108	735,203
Interagency Services/LEA's - HSS/Civic Education	42,400	0
All Other Fees & Contracts - HSS/Civic Education	6,645	0
Interagency Services/LEA's - Science Seminar	43,564	0
All Other Fees & Contracts - Science Seminar	17,628	0
All Other Local-Science Seminar	208	0
All Other Local-Special Education Donations	6,384	0
TOTAL OTHER LOCAL REVENUE	34,278,938	33,671,300
TOTAL CATEGORICAL PROGRAM REVENUES	\$174,716,656	\$171,047,365

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

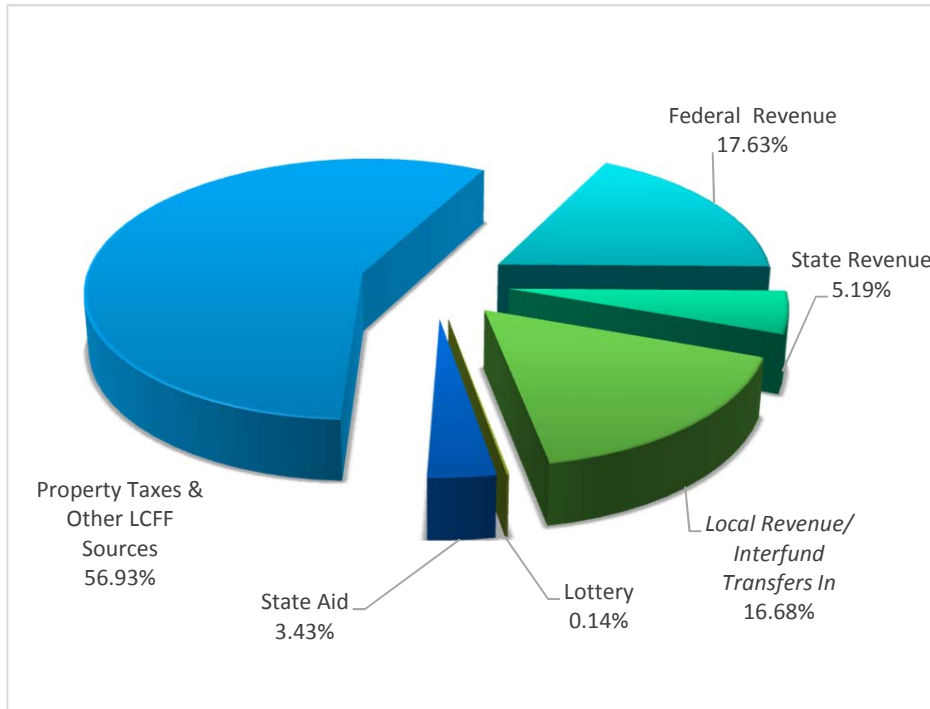
	Estimated Actual 2018-19*	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$150,788,604	\$153,359,945
Federal Revenue	47,844,983	44,783,073
Other State Revenue	14,995,882	13,521,525
Other Local Revenue	43,962,429	42,365,508
TOTAL REVENUES	257,591,898	254,030,051
B) EXPENDITURES		
Certificated Salaries	51,833,114	56,234,044
Classified Salaries	62,234,090	64,923,549
Employee Benefits	52,845,681	59,604,631
Books and Supplies	4,769,390	5,809,282
Services and Other Operating Expenses	37,149,169	36,759,816
Capital Outlay	8,381,638	10,780,662
Other Outgo	35,181,519	32,284,457
Direct Support/Indirect Costs	(373,201)	(474,754)
TOTAL EXPENDITURES	252,021,400	265,921,687
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	5,570,498	(11,891,636)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer Out	1,022,598	987,750
TOTAL OTHER FINANCING SOURCES/USES	(1,022,598)	(987,750)
E) NET INCREASE (DECREASE) IN FUND BALANCE	4,547,900	(12,879,386)
F) BEGINNING FUND BALANCE	96,214,956	75,537,762
Property Tax Accounting Adjustment	(25,225,094)	0
G) ENDING FUND BALANCE	\$75,537,762	\$62,658,376

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET**

	Estimated Actual 2018-19*	Proposed Budget 2019-20
H) COMPONENTS OF ENDING FUND BALANCE		
a) Nonspendable		
Revolving Cash	\$25,000	\$25,000
Stores/Prepaid Expenditures	0	0
All Others (Accounts Receivable)	0	0
b) Restricted	28,082,397	20,601,047
c) Assigned:		
Board Designation (Legal)	176,000	176,000
Deferred Maintenance	3,481,676	2,475,523
Facilities	6,236,968	4,365,106
Technology & Data Services	9,178,193	9,439,191
Vacation Liability	4,367,658	3,027,609
Routine Restricted Maintenance Account Contingency	1,566,389	1,000,000
Carryover Unspent Funds	1,960,256	0
Total Assignments (a+b+c)	55,074,537	41,109,476
d) Reserve for Economic Uncertainty:		
State Mandated Reserve	5,060,880	5,338,189
Board Maintained Reserve	5,060,880	5,338,188
e) Unassigned Amount	10,341,465	10,872,523
Total Reserve (\$)	20,463,225	21,548,900
Total Reserve (%)	8.09%	8.07%
ENDING FUND BALANCE (a thru e)	\$75,537,762	\$62,658,376

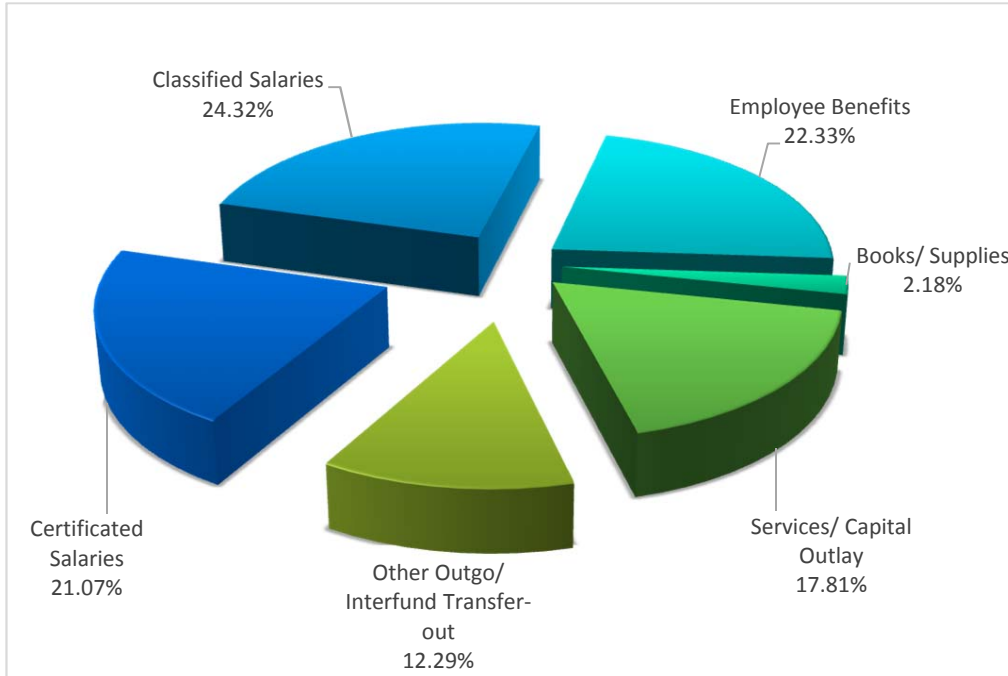
* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2019-20 PROPOSED BUDGET**



Revenue Category	2019-20 Proposed Budget	% of Total
State Aid	\$ 8,710,645	3.43%
Property Taxes & Other LCFF Sources	144,649,300	56.93%
Federal Revenue	44,783,073	17.63%
State Revenue	13,172,839	5.19%
Local Revenue/Interfund Transfer In	42,365,508	16.68%
Lottery	348,686	0.14%
Total Revenue	\$ 254,030,051	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2019-20 PROPOSED BUDGET**



Expenditures Category	2019-20 Proposed Budget	% of Total
Certificated Salaries	\$56,234,044	21.07%
Classified Salaries	64,923,549	24.32%
Employee Benefits	59,604,631	22.33%
Sub-total Salaries & Benefits	180,762,224	67.72%
Books/Supplies	5,809,282	2.18%
Services/Capital Outlay	47,540,478	17.81%
Other Outgo/ Interfund Transfer-out	32,797,453	12.29%
Total Expenditures	\$266,909,437	100.00%

Back-out Return of Property Tax	(30,286,536)
Total Expenditures exclude Return of Property Tax	<u>236,622,901</u>

% of Salaries & Benefit over Total Expenditures exclude Return of Property Tax	<u>76.39%</u>
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SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19	Proposed Budget 2019-20	MYP 2020-21	MYP 2021-22
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$70,969,612	\$ 73,005,128	\$73,061,866	\$73,121,502
Federal Revenues	1,190,568	590,030	590,030	590,030
Other State Revenues	1,031,571	693,320	690,835	860,835
Other Local Revenues	9,683,491	8,694,208	8,693,460	8,524,780
Other Financing Sources/Transfers In	-	-	-	-
Contributions	(588,194)	(675,256)	(105,961)	(143,695)
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$82,287,048	\$ 82,307,430	\$ 82,930,230	\$ 82,953,452
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$9,785,992	\$ 11,659,971	\$ 11,659,971	\$ 11,760,381
Step & Column Adjustment			100,410	89,698
Cost-of-Living Adjustment			-	-
Other Adjustments			-	-
Total Certificated Salaries	\$9,785,992	\$11,659,971	\$ 11,760,381	\$ 11,850,079
Classified Salaries				
Base Salaries	\$24,403,842	\$ 26,408,859	\$ 26,368,859	\$ 26,663,264
Step & Column Adjustment			294,405	256,947
Cost-of-Living Adjustment			-	-
Other Adjustments			-	-
Total Classified Salaries	\$24,403,842	\$ 26,408,859	\$ 26,663,264	\$ 26,920,211
Employee Benefits	\$13,025,870	\$ 15,823,330	\$ 16,749,293	\$ 17,130,598
Books & Supplies	1,440,072	2,351,889	2,422,679	2,240,397
Services & Other Operating Expenses	9,407,142	9,839,290	10,324,473	9,078,736
Capital Outlay	1,890,322	3,380,218	3,835,673	927,710
Other Outgo	30,444,711	30,286,536	30,286,536	30,286,536
Direct Support/Indirect Costs	(13,101,097)	(13,032,377)	(13,064,345)	(12,758,252)
Other Financing Uses/Transfers Out	1,022,598	987,750	984,000	983,500
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$78,319,452	\$ 87,705,466	\$ 89,961,954	\$ 86,659,515
NET INCREASE/(DECREASE) IN FUND BALANCE	\$3,967,596	\$ (5,398,036)	\$ (7,031,724)	\$ (3,706,063)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2019-20 PROPOSED BUDGET**

	Estimated Actual 2018-19	Proposed Budget 2019-20	MYP 2020-21	MYP 2021-22
BEGINNING FUND BALANCE	\$68,712,863	\$ 47,455,365	\$ 42,057,329	\$ 35,025,605
PROPERTY TAX ACCOUNTING ADJUSTMENT	(25,225,094)	-	-	-
ENDING FUND BALANCE	\$47,455,365	\$42,057,329	\$ 35,025,605	\$ 31,319,542
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	6,236,968	4,365,106	3,217,373	3,188,294
Deferred Maintenance (FMP)	3,481,676	2,475,523	125,523	125,523
Technology & Data Services	9,178,193	9,439,191	9,439,191	9,439,191
Vacation Liability	4,367,658	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	1,960,256	-	-	-
Routine Restricted Maintenance Account Contingency	1,566,389	1,000,000	1,000,000	1,000,000
Total Assignments	\$ 26,992,140	\$ 20,508,429	\$ 17,010,696	\$ 16,981,617
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,121,760	\$ 10,676,377	\$ 10,455,938	\$ 10,289,987
Undesignated Reserve	10,341,465	10,872,523	7,558,971	4,047,938
Total Reserve (\$)	\$ 20,463,225	\$ 21,548,900	\$ 18,014,909	\$ 14,337,925
Total Reserve (%)	8.09%	8.07%	6.89%	5.57%
ENDING FUND BALANCE (a + b)	\$ 47,455,365	\$ 42,057,329	\$ 35,025,605	\$ 31,319,542

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2019-20 PROPOSED BUDGET**

	Estimated Actual 2018-19	Proposed Budget 2019-20	MYP 2020-21	MYP 2021-22
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 79,818,992	\$ 80,354,817	\$ 81,484,621	\$ 82,652,076
Federal Revenues	46,654,415	44,193,043	43,332,140	43,093,809
Other State Revenues	13,964,311	12,828,205	12,168,673	12,182,722
Other Local Revenues	34,278,938	33,671,300	30,607,399	30,644,044
Other Financing Sources/Transfers In	-	-	-	-
Contributions	588,194	675,256	105,961	143,695
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 175,304,850	\$ 171,722,621	\$ 167,698,794	\$ 168,716,346
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 42,047,122	\$ 44,574,073	\$ 44,574,073	\$ 44,977,732
Step & Column Adjustment			432,893	437,223
Cost-of-Living Adjustment			-	-
Other Adjustments			(29,234)	-
Total Certificated Salaries	\$ 42,047,122	\$ 44,574,073	\$ 44,977,732	\$ 45,414,955
Classified Salaries				
Base Salaries	\$ 37,830,248	\$ 38,514,690	\$ 38,514,690	\$ 38,430,669
Step & Column Adjustment			468,560	373,245
Cost-of-Living Adjustment			-	-
Other Adjustments			(552,581)	-
Total Classified Salaries	\$ 37,830,248	\$ 38,514,690	\$ 38,430,669	\$ 38,803,914
Employee Benefits	\$ 39,819,811	\$ 43,781,301	\$ 44,322,372	\$ 45,943,060
Books & Supplies	3,329,318	3,457,393	4,392,531	3,636,177
Services & Other Operating Expenses	27,742,027	26,920,526	15,378,877	15,621,698
Capital Outlay	6,491,316	7,400,444	9,736,804	6,841,625
Other Outgo	4,736,808	1,997,921	1,607,921	1,607,921
Direct Support/Indirect Costs	12,727,896	12,557,623	12,589,591	12,720,813
Other Financing Uses/Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 174,724,546	\$ 179,203,971	\$ 171,436,497	\$ 170,590,163
NET INCREASE/(DECREASE) IN FUND BALANCE	580,304	(7,481,350)	(3,737,703)	(1,873,817)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2019-20 PROPOSED BUDGET**

	Estimated Actual 2018-19	Proposed Budget 2019-20	MYP 2020-21	MYP 2021-22
BEGINNING FUND BALANCE	\$ 27,502,093	\$ 28,082,397	\$ 20,601,047	\$ 16,863,344
ENDING FUND BALANCE	<u>\$ 28,082,397</u>	<u>\$ 20,601,047</u>	<u>\$ 16,863,344</u>	<u>\$ 14,989,527</u>
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	28,082,397	20,601,047	16,863,344	14,989,527
Total Assignments	<u>\$ 28,082,397</u>	<u>\$ 20,601,047</u>	<u>\$ 16,863,344</u>	<u>\$ 14,989,527</u>
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	<u>\$ 28,082,397</u>	<u>\$ 20,601,047</u>	<u>\$ 16,863,344</u>	<u>\$ 14,989,527</u>

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2019-20 PROPOSED BUDGET**

	Estimated Actual 2018-19	Proposed Budget 2019-20	MYP 2020-21	MYP 2021-22
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 150,788,604	\$ 153,359,945	\$ 154,546,487	\$ 155,773,578
Federal Revenues	47,844,983	44,783,073	43,922,170	43,683,839
Other State Revenues	14,995,882	13,521,525	12,859,508	13,043,557
Other Local Revenues	43,962,429	42,365,508	39,300,859	39,168,824
Other Financing Sources/Transfers In	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 257,591,898	\$ 254,030,051	\$ 250,629,024	\$ 251,669,798
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 51,833,114	\$ 56,234,044	\$ 56,234,044	\$ 56,738,113
Step & Column Adjustments			533,303	526,921
Other Adjustments			(29,234)	-
Total Certificated Salaries	\$ 51,833,114	\$ 56,234,044	\$ 56,738,113	\$ 57,265,034
Classified Salaries				
Base Salaries	\$ 62,234,090	\$ 64,923,549	\$ 64,883,549	\$ 65,093,933
Step & Column Adjustments			762,965	630,192
Other Adjustments			(552,581)	-
Total Classified Salaries	\$ 62,234,090	\$ 64,923,549	\$ 65,093,933	\$ 65,724,125
Employee Benefits	\$ 52,845,681	\$ 59,604,631	\$ 61,071,665	\$ 63,073,658
Books & Supplies	4,769,390	5,809,282	6,815,210	5,876,574
Services & Other Operating Expenses	37,149,169	36,759,816	25,703,350	24,700,434
Capital Outlay	8,381,638	10,780,662	13,572,477	7,769,335
Other Outgo	35,181,519	32,284,457	31,894,457	31,894,457
Direct Support/Indirect Costs	(373,201)	(474,754)	(474,754)	(37,439)
Other Financing Uses/Transfers Out	1,022,598	987,750	984,000	983,500
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 253,043,998	\$ 266,909,437	\$ 261,398,451	\$ 257,249,678
NET INCREASE/(DECREASE) IN FUND BALANCE	4,547,900	(12,879,386)	(10,769,427)	(5,579,880)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2019-20 PROPOSED BUDGET**

	Estimated Actual 2018-19	Proposed Budget 2019-20	MYP 2020-21	MYP 2021-22
BEGINNING FUND BALANCE	\$ 96,214,956	\$ 75,537,762	\$ 62,658,376	\$ 51,888,949
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ (25,225,094)	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 75,537,762	\$ 62,658,376	\$ 51,888,949	\$ 46,309,069
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	6,236,968	4,365,106	3,217,373	3,188,294
Deferred Maintenance (FMP)	3,481,676	2,475,523	125,523	125,523
Technology & Data Services	9,178,193	9,439,191	9,439,191	9,439,191
Vacation Liability	4,367,658	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	30,042,653	20,601,047	16,863,344	14,989,527
Routine Restricted Maintenance Account Contingency	1,566,389	1,000,000	1,000,000	1,000,000
Total Assignments	\$ 55,074,537	\$ 41,109,476	\$ 33,874,040	\$ 31,971,144
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,121,760	\$ 10,676,377	\$ 10,455,938	\$ 10,289,987
Undesignated Reserve	10,341,465	10,872,523	7,558,971	4,047,938
Total Reserve (\$)	\$ 20,463,225	\$ 21,548,900	\$ 18,014,909	\$ 14,337,925
Total Reserve (%)	8.09%	8.07%	6.89%	5.57%
ENDING FUND BALANCE (a + b)	\$ 75,537,762	\$ 62,658,376	\$ 51,888,949	\$ 46,309,069

SANTA CLARA COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	34,112,499	28,990,287
Other State Revenue	8,841,811	9,365,515
Other Local Revenue	1,283,532	1,283,638
TOTAL REVENUES	44,237,842	39,639,440
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	44,237,842	39,639,440
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	44,237,842	39,639,440
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	0	0
F) BEGINNING FUND BALANCE	0	0
G) ENDING FUND BALANCE	0	0
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	0	0
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$0	\$0

**SANTA CLARA COUNTY OFFICE OF EDUCATION
CHILD DEVELOPMENT FUND (FUND 120)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET**

	Estimated Actual 2018-19	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	1,616,456	1,566,979
Other State Revenue	4,147,511	5,415,178
Other Local Revenue	77,213	61,839
TOTAL REVENUES	5,841,180	7,043,996
B) EXPENDITURES		
Certificated Salaries	1,227,021	1,209,499
Classified Salaries	1,209,807	1,093,665
Employee Benefits	1,109,938	1,144,890
Books and Supplies	93,767	56,056
Services and Other Operating Expenses	1,768,939	3,065,132
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	374,905	474,754
TOTAL EXPENDITURES	5,784,376	7,043,996
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	56,804	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	3,101	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	3,101	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	59,905	0
F) BEGINNING FUND BALANCE	21,612	81,517
G) ENDING FUND BALANCE	81,517	81,517
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	81,517	81,517
c) Committed	0	0
d) Assigned	0	0
Total Assignments	81,517	81,517
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	(0)	(0)
Total Reserve (\$)	(0)	(0)
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$81,517	\$81,517

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL FACILITIES FUND (FUND 350)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	4,293	0
TOTAL REVENUES	4,293	0
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	500	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	500	0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	3,793	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	500	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	500	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	4,293	0
F) BEGINNING FUND BALANCE	325,427	329,720
G) ENDING FUND BALANCE	329,720	329,720
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	329,720	329,720
c) Committed	0	0
d) Assigned	0	0
Total Assignments	329,720	329,720
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$329,720	\$329,720

SANTA CLARA COUNTY OFFICE OF EDUCATION
DEBT SERVICE FUND (FUND 560)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
TOTAL REVENUES	\$0	\$0
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	979,250	987,750
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$979,250	\$987,750
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$979,250)	(\$987,750)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$979,250	\$987,750
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$979,250	\$987,750
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0
F) BEGINNING FUND BALANCE	\$1	\$1
G) ENDING FUND BALANCE	\$1	\$1
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	1	1
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$1	\$1
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	\$0	\$0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$1	\$1

SANTA CLARA COUNTY OFFICE OF EDUCATION
SELF-INSURANCE FUND (FUND 670)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2019-20 PROPOSED BUDGET

	Estimated Actual 2018-19	Proposed Budget 2019-20
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	9,571,538	9,927,661
TOTAL REVENUES	\$9,571,538	\$9,927,661
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	197,643	269,885
Employee Benefits	77,528	119,052
Books and Supplies	38,700	50,360
Services and Other Operating Expenses	7,307,793	9,488,364
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$7,621,665	\$9,927,661
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$1,949,874	\$0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$39,747	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$39,747	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$1,989,621	\$0
F) BEGINNING FUND BALANCE	\$10,825,280	\$12,814,901
G) ENDING FUND BALANCE	\$12,814,901	\$12,814,901
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$0	\$0
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	12,814,901	12,814,901
Total Reserve (\$)	\$12,814,901	\$12,814,901
Total Reserve (%)	5.06%	4.80%
ENDING FUND BALANCE (a + b)	\$12,814,901	\$12,814,901

ANNUAL BUDGET REPORT:
 July 1, 2019 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: _____ Adoption Date: June 19, 2019

Place: Santa Clara County Office of Education Signed: _____
 Date: June 12, 2019 Clerk/Secretary of the County Board
 Time: 6:00 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Stephanie Gomez
 Title: Director of Internal Business Services
 Telephone: (408) 453 - 6623
 E-mail: Stephanie_Gomez@sccoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Mary Ann Dewan
 Chief Business Official's Name: Megan K. Reilly
 CBO's Title: Chief Business Officer
 CBO's Telephone: (408) 453 - 6832

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.		X
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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 budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 19, 2019	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget 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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	70,969,612.09	79,818,992.30	150,788,604.39	73,005,128.00	80,354,817.00	153,359,945.00	1.7%
2) Federal Revenue		8100-8299	1,190,567.79	46,654,414.70	47,844,982.49	590,030.00	44,193,043.00	44,783,073.00	-6.4%
3) Other State Revenue		8300-8599	1,031,570.98	13,964,310.92	14,995,881.90	693,320.00	12,828,205.00	13,521,525.00	-9.8%
4) Other Local Revenue		8600-8799	9,683,491.14	34,278,937.52	43,962,428.66	8,694,208.00	33,671,300.00	42,365,508.00	-3.6%
5) TOTAL, REVENUES			82,875,242.00	174,716,655.44	257,591,897.44	82,982,686.00	171,047,365.00	254,030,051.00	-1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,785,992.01	42,047,121.84	51,833,113.85	11,659,971.00	44,574,073.00	56,234,044.00	8.5%
2) Classified Salaries		2000-2999	24,403,842.21	37,830,247.77	62,234,089.98	26,408,859.00	38,514,690.00	64,923,549.00	4.3%
3) Employee Benefits		3000-3999	13,025,869.68	39,819,810.73	52,845,680.41	15,823,330.00	43,781,301.00	59,604,631.00	12.8%
4) Books and Supplies		4000-4999	1,440,071.63	3,329,318.36	4,769,389.99	2,351,889.00	3,457,393.00	5,809,282.00	21.8%
5) Services and Other Operating Expenditures		5000-5999	9,407,142.17	27,742,027.08	37,149,169.25	9,839,290.00	26,920,526.00	36,759,816.00	-1.0%
6) Capital Outlay		6000-6999	1,890,322.27	6,491,316.32	8,381,638.59	3,380,218.00	7,400,444.00	10,780,662.00	28.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,444,711.00	4,736,807.92	35,181,518.92	30,286,536.00	1,997,921.00	32,284,457.00	-8.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,101,097.51)	12,727,895.89	(373,201.62)	(13,032,377.00)	12,557,623.00	(474,754.00)	27.2%
9) TOTAL, EXPENDITURES			77,296,853.46	174,724,545.91	252,021,399.37	86,717,716.00	179,203,971.00	265,921,687.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,578,388.54	(7,890.47)	5,570,498.07	(3,735,030.00)	(8,156,606.00)	(11,891,636.00)	-313.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,022,598.00	0.00	1,022,598.00	987,750.00	0.00	987,750.00	-3.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(588,194.63)	588,194.63	0.00	(675,256.00)	675,256.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,610,792.63)	588,194.63	(1,022,598.00)	(1,663,006.00)	675,256.00	(987,750.00)	-3.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,967,595.91	580,304.16	4,547,900.07	(5,398,036.00)	(7,481,350.00)	(12,879,386.00)	-383.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,712,862.91	27,502,093.25	96,214,956.16	47,455,364.82	28,082,397.41	75,537,762.23	-21.5%
b) Audit Adjustments		9793	(25,225,094.00)	0.00	(25,225,094.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			43,487,768.91	27,502,093.25	70,989,862.16	47,455,364.82	28,082,397.41	75,537,762.23	6.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,487,768.91	27,502,093.25	70,989,862.16	47,455,364.82	28,082,397.41	75,537,762.23	6.4%
2) Ending Balance, June 30 (E + F1e)			47,455,364.82	28,082,397.41	75,537,762.23	42,057,328.82	20,601,047.41	62,658,376.23	-17.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,082,397.44	28,082,397.44	0.00	20,601,047.44	20,601,047.44	-26.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	26,967,139.44	0.00	26,967,139.44	20,483,429.00	0.00	20,483,429.00	-24.0%
Board Designation (legal)	0000	9780				176,000.00		176,000.00	
Deferred Maintenance (FMP)	0000	9780				2,475,523.00		2,475,523.00	
Facilities	0000	9780				4,365,106.00		4,365,106.00	
Technology & Data Services	0000	9780				9,439,191.00		9,439,191.00	
Leave Liabilities	0000	9780				3,027,609.00		3,027,609.00	
RRMA Contingency	0000	9780				1,000,000.00		1,000,000.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	3,481,676.28		3,481,676.28				
Facilities	0000	9780	6,236,967.97		6,236,967.97				
Technology & Data Services	0000	9780	9,178,192.57		9,178,192.57				
Reserve for Vacation & Sick Leave	0000	9780	4,367,657.95		4,367,657.95				
RRMA Contingency	0000	9780	1,566,389.00		1,566,389.00				
Carryover Unspent Funds	0000	9780	1,960,255.67		1,960,255.67				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,121,760.00	0.00	10,121,760.00	10,676,377.00	0.00	10,676,377.00	5.5%
Unassigned/Unappropriated Amount		9790	10,341,465.38	(0.03)	10,341,465.35	10,872,522.82	(0.03)	10,872,522.79	5.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	96,799,651.00	7,538,955.97	104,338,606.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	639.82	5,290.00	5,929.82				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	329.00	0.00	329.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	545,684.01	128,045.43	673,729.44				
4) Due from Grantor Government		9290	0.00	(0.10)	(0.10)				
5) Due from Other Funds		9310	615.61	0.00	615.61				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			97,371,919.44	7,672,291.30	105,044,210.74				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,546,642.90	200,134.95	3,746,777.85				
2) Due to Grantor Governments		9590	0.00	4,313.22	4,313.22				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,546,642.90	204,448.17	3,751,091.07				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			93,825,276.54	7,467,843.13	101,293,119.67				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,801,583.83	0.00	6,801,583.83	8,710,645.00	0.00	8,710,645.00	28.1%
Education Protection Account State Aid - Current Year		8012	93,400.00	0.00	93,400.00	101,600.00	0.00	101,600.00	8.8%
State Aid - Prior Years		8019	5,320.00	0.00	5,320.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	647,782.00	0.00	647,782.00	680,166.00	0.00	680,166.00	5.0%
Timber Yield Tax		8022	300.00	0.00	300.00	231.00	0.00	231.00	-23.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	140,232,000.00	0.00	140,232,000.00	147,243,451.00	0.00	147,243,451.00	5.0%
Unsecured Roll Taxes		8042	10,892,221.00	0.00	10,892,221.00	10,341,450.00	0.00	10,341,450.00	-5.1%
Prior Years' Taxes		8043	880.39	0.00	880.39	258.00	0.00	258.00	-70.7%
Supplemental Taxes		8044	4,965,000.00	0.00	4,965,000.00	4,170,600.00	0.00	4,170,600.00	-16.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,132,706.00	0.00	10,132,706.00	4,735,668.00	0.00	4,735,668.00	-53.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	53.73	0.00	53.73	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(26.86)	0.00	(26.86)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			173,771,220.09	0.00	173,771,220.09	175,984,069.00	0.00	175,984,069.00	1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	898,972.00	0.00	898,972.00	908,653.00	0.00	908,653.00	1.1%
Property Taxes Transfers		8097	(103,700,580.00)	79,818,992.30	(23,881,587.70)	(103,887,594.00)	80,354,817.00	(23,532,777.00)	-1.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,969,612.09	79,818,992.30	150,788,604.39	73,005,128.00	80,354,817.00	153,359,945.00	1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,334,019.62	2,334,019.62	0.00	2,667,375.00	2,667,375.00	14.3%
Special Education Discretionary Grants		8182	0.00	1,473,770.80	1,473,770.80	0.00	990,346.00	990,346.00	-32.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	261,537.00	261,537.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	60,230.50	60,230.50	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		1,063,168.54	1,063,168.54		1,514,655.00	1,514,655.00	42.5%
Title I, Part D, Local Delinquent Programs	3025	8290		755,721.56	755,721.56		567,003.00	567,003.00	-25.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		39,415.65	39,415.65		33,038.00	33,038.00	-16.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		46,205.93	46,205.93		58,142.00	58,142.00	25.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		9,243,641.36	9,243,641.36		9,414,401.00	9,414,401.00	1.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,190,567.79	31,638,240.74	32,828,808.53	590,030.00	28,686,546.00	29,276,576.00	-10.8%
TOTAL, FEDERAL REVENUE			1,190,567.79	46,654,414.70	47,844,982.49	590,030.00	44,193,043.00	44,783,073.00	-6.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,068,760.00	2,068,760.00		2,306,616.00	2,306,616.00	11.5%
Prior Years	6500	8319		80,223.00	80,223.00		106,254.00	106,254.00	32.4%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,300,926.53	3,300,926.53	0.00	3,397,996.00	3,397,996.00	2.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	649,727.00	0.00	649,727.00	349,739.00	0.00	349,739.00	-46.2%
Lottery - Unrestricted and Instructional Materials		8560	278,374.78	92,934.00	371,308.78	258,096.00	90,590.00	348,686.00	-6.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		573,063.85	573,063.85		901,328.00	901,328.00	57.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		89,460.07	89,460.07		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	103,469.20	7,758,943.47	7,862,412.67	85,485.00	6,025,421.00	6,110,906.00	-22.3%
TOTAL, OTHER STATE REVENUE			1,031,570.98	13,964,310.92	14,995,881.90	693,320.00	12,828,205.00	13,521,525.00	-9.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	77,981.13	77,981.13	0.00	32,503.00	32,503.00	-58.3%
All Other Sales		8639	173,859.49	121,964.18	295,823.67	170,000.00	83,900.00	253,900.00	-14.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	964,037.60	1,538.86	965,576.46	487,286.00	0.00	487,286.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,938,118.27	1,658,131.15	6,596,249.42	4,770,573.00	1,500,375.00	6,270,948.00	-4.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,480,974.51	7,152,140.01	8,633,114.52	1,466,525.00	8,060,882.00	9,527,407.00	10.4%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	26.86	0.00	26.86	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,192,904.41	2,814,343.27	4,007,247.68	1,039,824.00	1,479,960.00	2,519,784.00	-37.1%
Tuition		8710	933,570.00	1,167,844.87	2,101,414.87	760,000.00	952,807.00	1,712,807.00	-18.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		18,784,994.05	18,784,994.05		19,060,873.00	19,060,873.00	1.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,683,491.14	34,278,937.52	43,962,428.66	8,694,208.00	33,671,300.00	42,365,508.00	-3.6%
TOTAL, REVENUES			82,875,242.00	174,716,655.44	257,591,897.44	82,982,686.00	171,047,365.00	254,030,051.00	-1.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,591,214.68	26,754,624.23	30,345,838.91	3,888,538.00	27,642,493.00	31,531,031.00	3.9%
Certificated Pupil Support Salaries		1200	416,893.62	8,942,594.55	9,359,488.17	424,411.00	10,090,859.00	10,515,270.00	12.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,526,815.79	5,343,724.86	10,870,540.65	7,277,007.00	5,995,829.00	13,272,836.00	22.1%
Other Certificated Salaries		1900	251,067.92	1,006,178.20	1,257,246.12	70,015.00	844,892.00	914,907.00	-27.2%
TOTAL, CERTIFICATED SALARIES			9,785,992.01	42,047,121.84	51,833,113.85	11,659,971.00	44,574,073.00	56,234,044.00	8.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	314,464.56	22,423,452.39	22,737,916.95	418,947.00	22,011,378.00	22,430,325.00	-1.4%
Classified Support Salaries		2200	3,320,431.55	7,977,450.94	11,297,882.49	3,339,980.00	8,780,903.00	12,120,883.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	8,361,686.06	2,102,361.81	10,464,047.87	9,089,198.00	2,074,762.00	11,163,960.00	6.7%
Clerical, Technical and Office Salaries		2400	11,650,722.23	4,405,014.58	16,055,736.81	12,974,003.00	4,873,027.00	17,847,030.00	11.2%
Other Classified Salaries		2900	756,537.81	921,968.05	1,678,505.86	586,731.00	774,620.00	1,361,351.00	-18.9%
TOTAL, CLASSIFIED SALARIES			24,403,842.21	37,830,247.77	62,234,089.98	26,408,859.00	38,514,690.00	64,923,549.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,403,094.87	10,587,128.40	11,990,223.27	2,001,567.00	11,691,734.00	13,693,301.00	14.2%
PERS		3201-3202	4,122,693.84	6,458,904.29	10,581,598.13	5,379,281.00	7,828,982.00	13,208,263.00	24.8%
OASDI/Medicare/Alternative		3301-3302	1,871,987.75	3,443,903.58	5,315,891.33	2,148,824.00	3,677,744.00	5,826,568.00	9.6%
Health and Welfare Benefits		3401-3402	4,687,806.58	14,192,174.91	18,879,981.49	5,321,904.00	15,449,258.00	20,771,162.00	10.0%
Unemployment Insurance		3501-3502	16,230.13	38,511.92	54,742.05	19,039.00	41,699.00	60,738.00	11.0%
Workers' Compensation		3601-3602	487,077.78	3,763,335.67	4,250,413.45	545,596.00	3,927,676.00	4,473,272.00	5.2%
OPEB, Allocated		3701-3702	200,146.82	614,421.31	814,568.13	187,365.00	535,799.00	723,164.00	-11.2%
OPEB, Active Employees		3751-3752	236,664.49	721,414.15	958,078.64	219,754.00	628,409.00	848,163.00	-11.5%
Other Employee Benefits		3901-3902	167.42	16.50	183.92	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			13,025,869.68	39,819,810.73	52,845,680.41	15,823,330.00	43,781,301.00	59,604,631.00	12.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	50,515.13	11,906.79	62,421.92	76,127.00	12,522.00	88,649.00	42.0%
Books and Other Reference Materials		4200	77,140.19	84,378.41	161,518.60	74,789.00	71,994.00	146,783.00	-9.1%
Materials and Supplies		4300	888,207.29	2,140,528.46	3,028,735.75	1,543,573.00	2,690,609.00	4,234,182.00	39.8%
Noncapitalized Equipment		4400	417,268.39	935,776.96	1,353,045.35	646,733.00	677,441.00	1,324,174.00	-2.1%
Food		4700	6,940.63	156,727.74	163,668.37	10,667.00	4,827.00	15,494.00	-90.5%
TOTAL, BOOKS AND SUPPLIES			1,440,071.63	3,329,318.36	4,769,389.99	2,351,889.00	3,457,393.00	5,809,282.00	21.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	16,047,699.52	16,047,699.52	0.00	14,287,370.00	14,287,370.00	-11.0%
Travel and Conferences		5200	462,988.35	753,214.32	1,216,202.67	792,107.00	733,619.00	1,525,726.00	25.4%
Dues and Memberships		5300	173,350.53	16,062.10	189,412.63	222,917.00	24,866.00	247,783.00	30.8%
Insurance		5400 - 5450	522,959.07	0.00	522,959.07	522,676.00	0.00	522,676.00	-0.1%
Operations and Housekeeping Services		5500	935,729.48	737,242.90	1,672,972.38	1,007,156.00	945,195.00	1,952,351.00	16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	599,375.23	1,250,450.86	1,849,826.09	668,386.00	1,410,362.00	2,078,748.00	12.4%
Transfers of Direct Costs		5710	(2,058,164.57)	2,058,164.60	0.03	(2,211,740.00)	2,211,740.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(237,644.35)	191,413.33	(46,231.02)	(286,315.00)	187,537.00	(98,778.00)	113.7%
Professional/Consulting Services and Operating Expenditures		5800	8,633,411.09	6,386,146.47	15,019,557.56	8,651,314.00	6,770,315.00	15,421,629.00	2.7%
Communications		5900	375,137.34	301,632.98	676,770.32	472,789.00	349,522.00	822,311.00	21.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,407,142.17	27,742,027.08	37,149,169.25	9,839,290.00	26,920,526.00	36,759,816.00	-1.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	249,871.10	311,936.00	561,807.10	143,800.00	480,000.00	623,800.00	11.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	487,951.83	5,889,843.68	6,377,795.51	2,148,708.00	6,853,000.00	9,001,708.00	41.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	673,819.98	198,201.04	872,021.02	772,933.00	67,444.00	840,377.00	-3.6%
Equipment Replacement		6500	478,679.36	91,335.60	570,014.96	314,777.00	0.00	314,777.00	-44.8%
TOTAL, CAPITAL OUTLAY			1,890,322.27	6,491,316.32	8,381,638.59	3,380,218.00	7,400,444.00	10,780,662.00	28.6%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	224,183.00	224,183.00	New
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	60,230.50	60,230.50	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	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	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,024.35	1,024.35	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	30,444,711.00	4,675,553.07	35,120,264.07	30,286,536.00	1,773,738.00	32,060,274.00	-8.7%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,444,711.00	4,736,807.92	35,181,518.92	30,286,536.00	1,997,921.00	32,284,457.00	-8.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(12,727,895.89)	12,727,895.89	0.00	(12,557,623.00)	12,557,623.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(373,201.62)	0.00	(373,201.62)	(474,754.00)	0.00	(474,754.00)	27.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,101,097.51)	12,727,895.89	(373,201.62)	(13,032,377.00)	12,557,623.00	(474,754.00)	27.2%
TOTAL, EXPENDITURES			77,296,853.46	174,724,545.91	252,021,399.37	86,717,716.00	179,203,971.00	265,921,687.00	5.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	3,101.00	0.00	3,101.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,019,497.00	0.00	1,019,497.00	987,750.00	0.00	987,750.00	-3.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,022,598.00	0.00	1,022,598.00	987,750.00	0.00	987,750.00	-3.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	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	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,415,027.13)	1,415,027.13	0.00	(1,378,458.00)	1,378,458.00	0.00	0.0%
Contributions from Restricted Revenues		8990	826,832.50	(826,832.50)	0.00	703,202.00	(703,202.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(588,194.63)	588,194.63	0.00	(675,256.00)	675,256.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,610,792.63)	588,194.63	(1,022,598.00)	(1,663,006.00)	675,256.00	(987,750.00)	-3.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	70,969,612.09	79,818,992.30	150,788,604.39	73,005,128.00	80,354,817.00	153,359,945.00	1.7%
2) Federal Revenue		8100-8299	1,190,567.79	46,654,414.70	47,844,982.49	590,030.00	44,193,043.00	44,783,073.00	-6.4%
3) Other State Revenue		8300-8599	1,031,570.98	13,964,310.92	14,995,881.90	693,320.00	12,828,205.00	13,521,525.00	-9.8%
4) Other Local Revenue		8600-8799	9,683,491.14	34,278,937.52	43,962,428.66	8,694,208.00	33,671,300.00	42,365,508.00	-3.6%
5) TOTAL, REVENUES			82,875,242.00	174,716,655.44	257,591,897.44	82,982,686.00	171,047,365.00	254,030,051.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,793,641.32	91,305,479.78	97,099,121.10	6,467,961.00	93,784,334.00	100,252,295.00	3.2%
2) Instruction - Related Services	2000-2999		7,799,555.97	20,208,626.36	28,008,182.33	8,999,007.00	21,596,679.00	30,595,686.00	9.2%
3) Pupil Services	3000-3999		2,907,802.95	29,743,372.10	32,651,175.05	3,111,881.00	31,089,598.00	34,201,479.00	4.7%
4) Ancillary Services	4000-4999		0.00	4,201,439.04	4,201,439.04	0.00	4,740,038.00	4,740,038.00	12.8%
5) Community Services	5000-5999		0.00	16,847.00	16,847.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	2,476.81	2,476.81	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		25,823,453.48	14,344,871.02	40,168,324.50	31,529,121.00	13,379,637.00	44,908,758.00	11.8%
8) Plant Services	8000-8999		4,527,688.74	10,164,625.88	14,692,314.62	6,323,210.00	12,615,764.00	18,938,974.00	28.9%
9) Other Outgo	9000-9999	Except 7600-7699	30,444,711.00	4,736,807.92	35,181,518.92	30,286,536.00	1,997,921.00	32,284,457.00	-8.2%
10) TOTAL, EXPENDITURES			77,296,853.46	174,724,545.91	252,021,399.37	86,717,716.00	179,203,971.00	265,921,687.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,578,388.54	(7,890.47)	5,570,498.07	(3,735,030.00)	(8,156,606.00)	(11,891,636.00)	-313.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,022,598.00	0.00	1,022,598.00	987,750.00	0.00	987,750.00	-3.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(588,194.63)	588,194.63	0.00	(675,256.00)	675,256.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,610,792.63)	588,194.63	(1,022,598.00)	(1,663,006.00)	675,256.00	(987,750.00)	-3.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,967,595.91	580,304.16	4,547,900.07	(5,398,036.00)	(7,481,350.00)	(12,879,386.00)	-383.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,712,862.91	27,502,093.25	96,214,956.16	47,455,364.82	28,082,397.41	75,537,762.23	-21.5%
b) Audit Adjustments		9793	(25,225,094.00)	0.00	(25,225,094.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			43,487,768.91	27,502,093.25	70,989,862.16	47,455,364.82	28,082,397.41	75,537,762.23	6.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,487,768.91	27,502,093.25	70,989,862.16	47,455,364.82	28,082,397.41	75,537,762.23	6.4%
2) Ending Balance, June 30 (E + F1e)			47,455,364.82	28,082,397.41	75,537,762.23	42,057,328.82	20,601,047.41	62,658,376.23	-17.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	28,082,397.44	28,082,397.44	0.00	20,601,047.44	20,601,047.44	-26.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	26,967,139.44	0.00	26,967,139.44	20,483,429.00	0.00	20,483,429.00	-24.0%
Board Designation (legal)	0000	9780				176,000.00		176,000.00	
Deferred Maintenance (FMP)	0000	9780				2,475,523.00		2,475,523.00	
Facilities	0000	9780				4,365,106.00		4,365,106.00	
Technology & Data Services	0000	9780				9,439,191.00		9,439,191.00	
Leave Liabilities	0000	9780				3,027,609.00		3,027,609.00	
RRMA Contingency	0000	9780				1,000,000.00		1,000,000.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	3,481,676.28		3,481,676.28				
Facilities	0000	9780	6,236,967.97		6,236,967.97				
Technology & Data Services	0000	9780	9,178,192.57		9,178,192.57				
Reserve for Vacation & Sick Leave	0000	9780	4,367,657.95		4,367,657.95				
RRMA Contingency	0000	9780	1,566,389.00		1,566,389.00				
Carryover Unspent Funds	0000	9780	1,960,255.67		1,960,255.67				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,121,760.00	0.00	10,121,760.00	10,676,377.00	0.00	10,676,377.00	5.5%
Unassigned/Unappropriated Amount		9790	10,341,465.38	(0.03)	10,341,465.35	10,872,522.82	(0.03)	10,872,522.79	5.1%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.01	0.01
5640	Medi-Cal Billing Option	1,407,836.63	1,407,836.63
6230	California Clean Energy Jobs Act	332,686.00	332,686.00
6317	California Equity Performance and Improvement Grant	10,706.27	10,706.27
6500	Special Education	6,004,288.18	6,004,288.18
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Prog	23,828.21	23,828.21
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7338	College Readiness Block Grant	36,936.21	36,936.21
7810	Other Restricted State	1,800,000.00	1,800,000.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,122,144.74	3,370,164.74
9010	Other Restricted Local	14,179,409.19	7,450,039.19
Total, Restricted Balance		28,082,397.44	20,601,047.44

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,112,499.00	28,990,287.00	-15.0%
3) Other State Revenue		8300-8599	8,841,811.00	9,365,515.00	5.9%
4) Other Local Revenue		8600-8799	1,283,532.00	1,283,638.00	0.0%
5) TOTAL, REVENUES			44,237,842.00	39,639,440.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	44,237,842.00	39,639,440.00	-10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,237,842.00	39,639,440.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,518,080.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,518,080.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,518,080.57		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	34,112,499.00	28,990,287.00	-15.0%
TOTAL, FEDERAL REVENUE			34,112,499.00	28,990,287.00	-15.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	194,795.00	New
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,841,811.00	9,170,720.00	3.7%
TOTAL, OTHER STATE REVENUE			8,841,811.00	9,365,515.00	5.9%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,283,532.00	1,283,638.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,532.00	1,283,638.00	0.0%
TOTAL, REVENUES			44,237,842.00	39,639,440.00	-10.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	42,954,310.00	38,161,007.00	-11.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	1,283,532.00	1,478,433.00	15.2%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,237,842.00	39,639,440.00	-10.4%
TOTAL EXPENDITURES			44,237,842.00	39,639,440.00	-10.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,112,499.00	28,990,287.00	-15.0%
3) Other State Revenue		8300-8599	8,841,811.00	9,365,515.00	5.9%
4) Other Local Revenue		8600-8799	1,283,532.00	1,283,638.00	0.0%
5) TOTAL, REVENUES			44,237,842.00	39,639,440.00	-10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	44,237,842.00	39,639,440.00	-10.4%
10) TOTAL, EXPENDITURES			44,237,842.00	39,639,440.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
<hr/>			
	Total, Restricted Balance	<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,616,455.90	1,566,979.00	-3.1%
3) Other State Revenue		8300-8599	4,147,511.47	5,415,178.00	30.6%
4) Other Local Revenue		8600-8799	77,212.59	61,839.00	-19.9%
5) TOTAL, REVENUES			5,841,179.96	7,043,996.00	20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,227,021.41	1,209,499.00	-1.4%
2) Classified Salaries		2000-2999	1,209,806.78	1,093,665.00	-9.6%
3) Employee Benefits		3000-3999	1,109,937.63	1,144,890.00	3.1%
4) Books and Supplies		4000-4999	95,469.78	56,056.00	-41.3%
5) Services and Other Operating Expenditures		5000-5999	1,768,939.13	3,065,132.00	73.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	373,201.62	474,754.00	27.2%
9) TOTAL, EXPENDITURES			5,784,376.35	7,043,996.00	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,803.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,101.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,101.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,904.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,612.43	81,517.04	277.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,612.43	81,517.04	277.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,612.43	81,517.04	277.2%
2) Ending Balance, June 30 (E + F1e)			81,517.04	81,517.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			81,517.05	81,517.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,470,576.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,470,576.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,470,576.55		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	836,498.91	987,879.00	18.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	779,956.99	579,100.00	-25.8%
TOTAL, FEDERAL REVENUE			1,616,455.90	1,566,979.00	-3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	60,688.91	57,905.00	-4.6%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,748,093.65	5,301,457.00	41.4%
All Other State Revenue	All Other	8590	338,728.91	55,816.00	-83.5%
TOTAL, OTHER STATE REVENUE			4,147,511.47	5,415,178.00	30.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,598.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	54,585.99	59,839.00	9.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	12,027.88	2,000.00	-83.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,212.59	61,839.00	-19.9%
TOTAL, REVENUES			5,841,179.96	7,043,996.00	20.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	846,761.84	824,241.00	-2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	356,132.57	385,258.00	8.2%
Other Certificated Salaries		1900	24,127.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,227,021.41	1,209,499.00	-1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	764,609.94	738,453.00	-3.4%
Classified Support Salaries		2200	635.20	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	91,322.74	91,257.00	-0.1%
Clerical, Technical and Office Salaries		2400	353,238.90	263,955.00	-25.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,209,806.78	1,093,665.00	-9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	167,257.96	184,896.00	10.5%
PERS		3201-3202	220,768.67	247,895.00	12.3%
OASDI/Medicare/Alternative		3301-3302	113,813.07	108,951.00	-4.3%
Health and Welfare Benefits		3401-3402	455,500.33	457,789.00	0.5%
Unemployment Insurance		3501-3502	1,175.11	1,155.00	-1.7%
Workers' Compensation		3601-3602	109,613.92	110,825.00	1.1%
OPEB, Allocated		3701-3702	19,225.13	15,362.00	-20.1%
OPEB, Active Employees		3751-3752	22,583.44	18,017.00	-20.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,109,937.63	1,144,890.00	3.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,295.71	3,500.00	-73.7%
Materials and Supplies		4300	77,503.92	49,556.00	-36.1%
Noncapitalized Equipment		4400	3,626.00	1,500.00	-58.6%
Food		4700	1,044.15	1,500.00	43.7%
TOTAL, BOOKS AND SUPPLIES			95,469.78	56,056.00	-41.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	78,333.60	74,000.00	-5.5%
Travel and Conferences		5200	37,189.30	11,213.00	-69.8%
Dues and Memberships		5300	480.00	500.00	4.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,370.23	70,000.00	28.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,319.75	27,500.00	-28.2%
Transfers of Direct Costs		5710	(0.01)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	46,223.88	98,578.00	113.3%
Professional/Consulting Services and Operating Expenditures		5800	1,503,730.13	2,761,052.00	83.6%
Communications		5900	10,292.25	22,289.00	116.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,768,939.13	3,065,132.00	73.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	373,201.62	474,754.00	27.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			373,201.62	474,754.00	27.2%
TOTAL, EXPENDITURES			5,784,376.35	7,043,996.00	21.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	3,101.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,101.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,101.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,616,455.90	1,566,979.00	-3.1%
3) Other State Revenue		8300-8599	4,147,511.47	5,415,178.00	30.6%
4) Other Local Revenue		8600-8799	77,212.59	61,839.00	-19.9%
5) TOTAL, REVENUES			5,841,179.96	7,043,996.00	20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,455,570.12	3,756,792.00	53.0%
2) Instruction - Related Services	2000-2999		1,438,784.80	1,070,617.00	-25.6%
3) Pupil Services	3000-3999		1,172,257.21	1,346,504.00	14.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		373,201.62	474,754.00	27.2%
8) Plant Services	8000-8999		344,562.60	395,329.00	14.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,784,376.35	7,043,996.00	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,803.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,101.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,101.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,904.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,612.43	81,517.04	277.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,612.43	81,517.04	277.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,612.43	81,517.04	277.2%
2) Ending Balance, June 30 (E + F1e)			81,517.04	81,517.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			81,517.05	81,517.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	0.01	0.01
6130	Child Development: Center-Based Reserve Account	22,762.31	22,762.31
9010	Other Restricted Local	58,754.73	58,754.73
Total, Restricted Balance		<u>81,517.05</u>	<u>81,517.05</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,293.16	0.00	-100.0%
5) TOTAL, REVENUES			4,293.16	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,793.16	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,293.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,426.78	329,719.94	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,426.78	329,719.94	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,426.78	329,719.94	1.3%
2) Ending Balance, June 30 (E + F1e)			329,719.94	329,719.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			329,719.94	329,719.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	328,266.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			328,266.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			328,266.55		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,293.16	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,293.16	0.00	-100.0%
TOTAL, REVENUES			4,293.16	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	500.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)					
			500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,293.16	0.00	-100.0%
5) TOTAL, REVENUES			4,293.16	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,793.16	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,293.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	325,426.78	329,719.94	1.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			325,426.78	329,719.94	1.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			325,426.78	329,719.94	1.3%
2) Ending Balance, June 30 (E + F1e)			329,719.94	329,719.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			329,719.94	329,719.94	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
7710	State School Facilities Projects	329,719.94	329,719.94
Total, Restricted Balance		<u>329,719.94</u>	<u>329,719.94</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	979,250.00	987,750.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			979,250.00	987,750.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(979,250.00)	(987,750.00)	0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	979,250.00	987,750.00	0.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			979,250.00	987,750.00	0.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1.00	1.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1.00	1.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1.00	1.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1.00	1.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15.39		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	249,250.00	212,750.00	-14.6%
Other Debt Service - Principal		7439	730,000.00	775,000.00	6.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			979,250.00	987,750.00	0.9%
TOTAL, EXPENDITURES			979,250.00	987,750.00	0.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	979,250.00	987,750.00	0.9%
(a) TOTAL, INTERFUND TRANSFERS IN			979,250.00	987,750.00	0.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			979,250.00	987,750.00	0.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	979,250.00	987,750.00	0.9%
10) TOTAL, EXPENDITURES			979,250.00	987,750.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(979,250.00)	(987,750.00)	0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	979,250.00	987,750.00	0.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			979,250.00	987,750.00	0.9%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	1.00	1.00
Total, Restricted Balance		1.00	1.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,571,538.46	9,927,661.00	3.7%
5) TOTAL, REVENUES			9,571,538.46	9,927,661.00	3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	197,642.80	269,885.00	36.6%
3) Employee Benefits		3000-3999	77,528.47	119,052.00	53.6%
4) Books and Supplies		4000-4999	38,700.18	50,360.00	30.1%
5) Services and Other Operating Expenses		5000-5999	7,307,793.37	9,488,364.00	29.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,621,664.82	9,927,661.00	30.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,949,873.64	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,747.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,747.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,989,620.64	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,825,280.16	12,814,900.80	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,825,280.16	12,814,900.80	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,825,280.16	12,814,900.80	18.4%
2) Ending Net Position, June 30 (E + F1e)			12,814,900.80	12,814,900.80	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,814,900.80	12,814,900.80	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,146,521.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	69.03		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,340.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			24,505,912.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,708,205.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			12,708,205.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			11,797,707.12		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	283,209.36	459,493.00	62.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	9,007,275.24	9,195,334.00	2.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	281,053.86	272,834.00	-2.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,571,538.46	9,927,661.00	3.7%
TOTAL, REVENUES			9,571,538.46	9,927,661.00	3.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	122,699.97	184,943.00	50.7%
Clerical, Technical and Office Salaries		2400	74,942.83	84,942.00	13.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			197,642.80	269,885.00	36.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,100.63	55,866.00	68.8%
OASDI/Medicare/Alternative		3301-3302	14,576.93	20,647.00	41.6%
Health and Welfare Benefits		3401-3402	24,961.88	36,982.00	48.2%
Unemployment Insurance		3501-3502	95.09	136.00	43.0%
Workers' Compensation		3601-3602	1,961.96	2,779.00	41.6%
OPEB, Allocated		3701-3702	1,302.22	1,216.00	-6.6%
OPEB, Active Employees		3751-3752	1,529.76	1,426.00	-6.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,528.47	119,052.00	53.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,700.18	47,360.00	22.4%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			38,700.18	50,360.00	30.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	248.00	2,049.00	726.2%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	3,808,004.80	5,759,445.00	51.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7.13	200.00	2705.0%
Professional/Consulting Services and Operating Expenditures		5800	3,499,500.48	3,726,520.00	6.5%
Communications		5900	32.96	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,307,793.37	9,488,364.00	29.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,621,664.82	9,927,661.00	30.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	39,747.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,747.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			39,747.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,571,538.46	9,927,661.00	3.7%
5) TOTAL, REVENUES			9,571,538.46	9,927,661.00	3.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,621,664.82	9,927,661.00	30.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,621,664.82	9,927,661.00	30.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,949,873.64	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,747.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,747.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,989,620.64	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,825,280.16	12,814,900.80	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,825,280.16	12,814,900.80	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,825,280.16	12,814,900.80	18.4%
2) Ending Net Position, June 30 (E + F1e)			12,814,900.80	12,814,900.80	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,814,900.80	12,814,900.80	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	193.49	193.49	193.49	191.00	191.00	191.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	43.52	43.52	43.52	52.00	52.00	52.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	237.01	237.01	237.01	243.00	243.00	243.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1,037.62	1,037.62	1,037.62	1,037.62	1,037.62	1,037.62
c. Special Education-NPS/LCI	34.08	34.08	34.08	34.08	34.08	34.08
d. Special Education Extended Year	94.92	94.92	94.92	94.92	94.92	94.92
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,166.62	1,166.62	1,166.62	1,166.62	1,166.62	1,166.62
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,403.63	1,403.63	1,403.63	1,409.62	1,409.62	1,409.62
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	257,365.56	257,365.56	257,365.56	257,365.56	257,365.56	257,365.56
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	68.91	68.91	68.91	88.94	88.94	88.94
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	68.91	68.91	68.91	88.94	88.94	88.94
3. Charter School Funded County Program ADA						
a. County Community Schools	154.98	154.98	154.98	176.06	176.06	176.06
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	154.98	154.98	154.98	176.06	176.06	176.06
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	223.89	223.89	223.89	265.00	265.00	265.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	223.89	223.89	223.89	265.00	265.00	265.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			96,124,294.00	86,125,765.01	74,304,314.51	65,353,881.69	78,697,471.43	80,763,456.08	104,204,843.77	118,016,872.89
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	364,849.00	260,877.00	677,429.00	656,728.00	656,728.00	677,427.00	656,728.00	832,221.00
	8020-8079	Property Taxes	575,626.76	514,586.00	497,943.42	11,234,445.01	23,934,309.23	33,546,167.87	29,166,963.25	474,040.94
	8080-8099	Miscellaneous Funds	0.00	(575,567.00)	30,347.73	(9,846,949.00)	0.00	0.00	(7,438,675.14)	347,705.57
	8100-8299	Federal Revenue	(219,094.24)	(602,258.00)	2,368,546.61	2,558,054.09	5,202,179.94	2,941,038.68	3,622,427.62	2,676,734.88
	8300-8599	Other State Revenue	(399,746.98)	(539,499.00)	560,274.43	444,561.00	917,649.39	1,094,213.12	1,060,963.90	399,896.75
	8600-8799	Other Local Revenue	266,742.87	4,342,585.00	2,102,738.22	1,477,099.28	109,473.89	3,860,912.40	3,663,270.14	2,564,482.41
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			588,377.41	3,400,724.00	6,237,279.41	6,523,938.38	30,820,340.45	42,119,759.07	30,731,677.77	7,295,081.55
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	2,914,372.61	4,687,876.14	4,162,263.85	4,325,778.85	4,389,173.93	4,509,874.37	4,341,385.33	4,336,246.15
	2000-2999	Classified Salaries	5,199,796.55	5,116,864.67	5,000,984.70	5,181,432.99	5,260,435.38	5,089,804.22	5,107,206.99	5,015,493.49
	3000-3999	Employee Benefits	3,298,370.30	4,210,531.48	4,033,587.73	4,047,710.02	3,927,001.50	4,190,483.07	4,033,641.81	4,044,386.38
	4000-4999	Books and Supplies	12,028.28	166,040.09	366,466.60	289,296.90	305,195.56	202,703.94	246,836.77	253,816.10
	5000-5999	Services	2,336,178.28	1,564,045.97	1,670,674.10	2,396,520.68	2,213,824.82	2,767,130.96	1,978,975.24	4,160,241.22
	6000-6599	Capital Outlay	18,701.56	14,540.27	241,383.23	217,960.35	166,836.39	162,792.18	1,232,079.54	684,322.44
	7000-7499	Other Outgo	0.00	(818,948.03)	574,491.77	184,880.08	224,770.83	1,873,926.02	46,416.03	1,033,410.17
	7600-7629	Interfund Transfers Out	0.00	0.00	124,625.00	0.00	500.00	0.00	0.00	0.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			13,779,447.58	14,940,950.59	16,174,476.98	16,643,579.87	16,487,738.41	18,796,714.76	16,986,541.71	19,527,915.95
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	24,930.97	(10,411.04)	(778,115.06)	757,032.53	31,493.57	0.00	(80,333.98)	80,333.98
	9200-9299	Accounts Receivable	12,738,344.03	6,012,938.41	5,219,695.11	383,887.85	69,196.16	201,696.59	98,914.00	138,619.61
	9310	Due From Other Funds	184,034.93	(160,000.00)	0.00	(295,900.00)	639,919.54	(600.00)	(0.22)	0.00
	9320	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	Prepaid Expenditures	2,522.05	2,522.05	0.00	0.00	0.00	0.00	0.00	0.00
	9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			12,949,831.98	5,845,049.42	4,441,580.05	845,020.38	740,609.27	201,096.59	98,913.78	58,285.63
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	7,572,245.31	3,474,383.53	3,363,405.05	(52,609.90)	(25,121,411.56)	12,618,312.93	642.59	4,337.57
	9610	Due To Other Funds	2,504,485.52	0.00	0.00	0.00	2,504,485.52	0.00	0.00	0.00
	9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	Unearned Revenues	2,665,236.80	1,007,847.87	1,392,539.91	264,849.03	0.00	0.00	0.00	(0.01)
	9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			12,741,967.63	4,482,231.40	4,755,944.96	212,239.13	(22,616,926.04)	12,618,312.93	642.59	4,337.56
<u>Nonoperating</u>										
	9910	Suspense Clearing	1,829,723.16	33,141.00	353,983.50	105,695.92	150,598.95	20,072.19	12,944.99	95,057.45
TOTAL BALANCE SHEET ITEMS			207,864.35	3,192,541.18	(281,223.91)	986,764.75	23,463,231.23	(12,266,617.39)	118,343.38	66,893.06
E. NET INCREASE/DECREASE (B - C + D)			(9,998,528.99)	(11,821,450.50)	(8,950,432.82)	13,343,589.74	2,065,984.65	23,441,387.69	13,812,029.12	(12,121,040.45)
F. ENDING CASH (A + E)			86,125,765.01	74,304,314.51	65,353,881.69	78,697,471.43	80,763,456.08	104,204,843.77	118,016,872.89	105,895,832.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		105,895,832.44	114,736,165.51	141,615,512.49	119,472,579.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	872,141.00	832,221.00	1,313,200.37	1,011,695.63			8,812,245.00	8,812,245.00
Property Taxes	8020-8079	16,971,190.92	31,728,065.99	312,118.42	18,216,366.19			167,171,824.00	167,171,824.00
Miscellaneous Funds	8080-8099	4,614,142.29	2,907,873.69	(3,124,284.06)	(9,538,718.08)			(22,624,124.00)	(22,624,124.00)
Federal Revenue	8100-8299	2,767,152.46	6,293,469.04	5,419,005.43	11,755,816.49			44,783,073.00	44,783,073.00
Other State Revenue	8300-8599	2,441,571.50	1,711,861.68	677,736.48	5,152,042.73			13,521,525.00	13,521,525.00
Other Local Revenue	8600-8799	12,164,534.39	1,318,344.55	2,812,623.77	7,682,701.08			42,365,508.00	42,365,508.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		39,830,732.56	44,791,835.95	7,410,400.41	34,279,904.04	0.00	0.00	254,030,051.00	254,030,051.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,509,967.84	4,488,876.49	6,656,258.27	6,911,970.17			56,234,044.00	56,234,044.00
Classified Salaries	2000-2999	5,140,054.43	5,182,524.20	6,747,084.13	6,881,867.25			64,923,549.00	64,923,549.00
Employee Benefits	3000-3999	4,096,535.74	4,141,395.09	6,562,904.11	13,018,083.77			59,604,631.00	59,604,631.00
Books and Supplies	4000-4999	258,510.68	390,324.52	1,482,561.77	1,835,500.79			5,809,282.00	5,809,282.00
Services	5000-5999	2,103,432.92	3,445,952.77	4,654,760.98	7,468,078.06			36,759,816.00	36,759,816.00
Capital Outlay	6000-6599	1,211,883.65	532,183.64	1,723,738.16	4,574,240.59			10,780,662.00	10,780,662.00
Other Outgo	7000-7499	321,939.34	(31,208.25)	1,568,249.87	26,831,775.17			31,809,703.00	31,809,703.00
Interfund Transfers Out	7600-7629	854,625.00	0.00	131.37	7,868.63			987,750.00	987,750.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		18,496,949.60	18,150,048.46	29,395,688.66	67,529,384.43	0.00	0.00	266,909,437.00	266,909,437.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(18,135.28)	18,135.28	33,697.11	(33,697.11)			0.00	
Accounts Receivable	9200-9299	4,765.68	98,929.48	(357,090.98)	(5,223,992.96)			6,582,942.75	
Due From Other Funds	9310	0.00	0.00	29,293.67	(42,614,606.85)			(42,401,893.86)	
Stores	9320	0.00	0.00	(4,856.91)	4,856.91			0.00	
Prepaid Expenditures	9330	0.00	0.00	(115.00)	770.34			3,177.39	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(13,369.60)	117,064.76	(299,072.11)	(47,866,669.67)	0.00	0.00	(35,815,773.72)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	12,603,086.59	5,720.93	(3,046.93)	(8,005,370.57)			(1,113,568.49)	
Due To Other Funds	9610	0.00	0.00	0.00	(44,479,546.89)			(41,975,061.37)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	2,541,342.58			5,206,579.38	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		12,603,086.59	5,720.93	(3,046.93)	(49,943,574.88)	0.00	0.00	(37,882,050.48)	
<u>Nonoperating</u>									
Suspense Clearing	9910	123,006.30	126,215.66	138,380.91	(3,223,224.61)			(234,404.58)	
TOTAL BALANCE SHEET ITEMS		(12,493,449.89)	237,559.49	(157,644.27)	(1,146,319.40)	0.00	0.00	1,831,872.18	
E. NET INCREASE/DECREASE (B - C + D)		8,840,333.07	26,879,346.98	(22,142,932.52)	(34,395,799.79)	0.00	0.00	(11,047,513.82)	(12,879,386.00)
F. ENDING CASH (A + E)		114,736,165.51	141,615,512.49	119,472,579.97	85,076,780.18				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								85,076,780.18	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			85,076,780.18	71,184,400.49	59,296,667.99	49,638,268.17	62,770,466.07	64,535,252.82	87,936,496.13	101,722,635.27
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	364,849.00	260,877.00	677,429.00	656,728.00	656,728.00	677,427.00	656,728.00	832,221.00
	8020-8079	Property Taxes	575,626.76	514,586.00	497,943.42	11,234,445.01	23,934,309.23	33,546,167.87	29,166,963.25	474,040.94
	8080-8099	Miscellaneous Funds	0.00	(575,567.00)	30,347.73	(9,846,949.00)	5,202,179.94	0.00	(7,438,675.14)	347,705.57
	8100-8299	Federal Revenue	(219,094.24)	(602,258.00)	2,368,546.61	2,558,054.09	917,649.39	2,941,038.68	3,622,427.62	2,676,734.88
	8300-8599	Other State Revenue	(399,746.98)	(539,499.00)	560,274.43	444,561.00	109,473.89	1,094,213.12	1,060,963.90	399,896.75
	8600-8799	Other Local Revenue	266,742.87	4,342,585.00	2,102,738.22	1,477,099.28	0.00	3,860,912.40	3,663,270.14	2,564,482.41
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			588,377.41	3,400,724.00	6,237,279.41	6,523,938.38	30,820,340.45	42,119,759.07	30,731,677.77	7,295,081.55
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	2,914,372.61	4,687,876.14	4,162,263.85	4,325,778.85	4,389,173.93	4,509,874.37	4,341,385.33	4,336,246.15
	2000-2999	Classified Salaries	5,199,796.55	5,116,864.67	5,000,984.70	5,181,432.99	5,260,435.38	5,089,804.22	5,107,206.99	5,015,493.49
	3000-3999	Employee Benefits	3,298,370.30	4,210,531.48	4,033,587.73	4,047,710.02	3,927,001.50	4,190,483.07	4,033,641.81	4,044,386.38
	4000-4999	Books and Supplies	12,028.28	166,040.09	366,466.60	289,296.90	305,195.56	202,703.94	246,836.77	253,816.10
	5000-5999	Services	2,336,178.28	1,564,045.97	1,670,674.10	2,396,520.68	2,213,824.82	2,767,130.96	1,978,975.24	4,160,241.22
	6000-6599	Capital Outlay	18,701.56	14,540.27	241,383.23	217,960.35	166,836.39	162,792.18	1,232,079.54	684,322.44
	7000-7499	Other Outgo	0.00	(818,948.03)	574,491.77	184,880.08	224,770.83	1,873,926.02	46,416.03	1,033,410.17
	7600-7629	Interfund Transfers Out	0.00	0.00	124,625.00	0.00	500.00	0.00	0.00	0.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			13,779,447.58	14,940,950.59	16,174,476.98	16,643,579.87	16,487,738.41	18,796,714.76	16,986,541.71	19,527,915.95
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	0.00	(10,411.04)	(778,115.06)	757,032.53	31,493.57	0.00	(80,333.98)	80,333.98
	9200-9299	Accounts Receivable	(6,582,942.75)	6,012,938.41	5,219,695.11	383,887.85	69,196.16	201,696.59	98,914.00	138,619.61
	9310	Due From Other Funds	42,401,893.86	(160,000.00)	0.00	(295,900.00)	639,919.54	(600.00)	(0.22)	0.00
	9320	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	Prepaid Expenditures	(3,177.39)	2,522.05	0.00	0.00	0.00	0.00	0.00	0.00
	9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			35,815,773.72	5,845,049.42	4,441,580.05	845,020.38	740,609.27	201,096.59	98,913.78	58,285.63
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	1,113,568.49	3,474,383.53	3,363,405.05	(52,609.90)	(25,121,411.56)	12,618,312.93	642.59	4,337.57
	9610	Due To Other Funds	41,975,061.37	0.00	0.00	0.00	2,504,485.52	0.00	0.00	0.00
	9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	Unearned Revenues	(5,206,579.38)	1,007,847.87	1,392,539.91	264,849.03	0.00	0.00	0.00	(0.01)
	9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			37,882,050.48	4,482,231.40	4,755,944.96	212,239.13	(22,616,926.04)	12,618,312.93	642.59	4,337.56
<u>Nonoperating</u>										
	9910	Suspense Clearing	(0.20)	(2,064,127.54)	(33,141.00)	(353,983.50)	(105,695.92)	(150,598.95)	(20,072.19)	(12,944.99)
TOTAL BALANCE SHEET ITEMS			(2,066,276.96)	(701,309.52)	(347,505.91)	278,797.75	23,251,839.39	(12,567,815.29)	78,199.00	41,003.08
E. NET INCREASE/DECREASE (B - C + D)			(13,892,379.69)	(11,887,732.50)	(9,658,399.82)	13,132,197.90	1,764,786.75	23,401,243.31	13,786,139.14	(12,311,155.35)
F. ENDING CASH (A + E)			71,184,400.49	59,296,667.99	49,638,268.17	62,770,466.07	64,535,252.82	87,936,496.13	101,722,635.27	89,411,479.92
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		89,411,479.92	98,005,800.39	124,632,716.05	95,029,554.85				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	872,141.00	832,221.00	693,509.79	1,631,386.21			8,812,245.00	8,812,245.00
Property Taxes	8020-8079	16,971,190.92	31,728,065.99	10,223,403.54	9,491,623.07			168,358,366.00	168,358,366.00
Miscellaneous Funds	8080-8099	4,614,142.29	2,907,873.69	(8,258,418.88)	(4,404,583.26)			(17,421,944.06)	(17,421,944.06)
Federal Revenue	8100-8299	2,767,152.46	6,293,469.04	1,052,174.01	15,261,744.91			39,637,639.45	39,637,639.45
Other State Revenue	8300-8599	2,441,571.50	1,711,861.68	1,488,620.37	3,679,141.84			12,051,332.50	12,051,332.50
Other Local Revenue	8600-8799	12,164,534.39	1,318,344.55	819,769.50	6,610,906.35			39,191,385.11	39,191,385.11
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		39,830,732.56	44,791,835.95	6,019,058.33	32,270,219.12	0.00	0.00	250,629,024.00	250,629,024.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,509,967.84	4,488,876.49	6,828,123.45	7,244,173.99			56,738,113.00	56,738,113.00
Classified Salaries	2000-2999	5,140,054.43	5,182,524.20	6,757,243.36	7,042,092.02			65,093,933.00	65,093,933.00
Employee Benefits	3000-3999	4,096,535.74	4,141,395.09	8,782,398.64	12,265,623.24			61,071,665.00	61,071,665.00
Books and Supplies	4000-4999	258,510.68	390,324.52	1,463,140.98	2,860,849.58			6,815,210.00	6,815,210.00
Services	5000-5999	2,103,432.92	3,445,952.77	409,014.77	657,358.27			25,703,350.00	25,703,350.00
Capital Outlay	6000-6599	1,211,883.65	532,183.64	3,366,095.55	5,723,698.20			13,572,477.00	13,572,477.00
Other Outgo	7000-7499	321,939.34	(31,208.25)	7,583,903.14	20,900,875.90			31,894,457.00	31,894,457.00
Interfund Transfers Out	7600-7629	854,625.00	0.00	(2,106.45)	(1,452,397.55)			(474,754.00)	(474,754.00)
All Other Financing Uses	7630-7699	0.00	0.00	0.00	987,750.00			987,750.00	987,750.00
TOTAL DISBURSEMENTS		18,496,949.60	18,150,048.46	35,187,813.44	56,230,023.65	0.00	0.00	261,402,201.00	261,402,201.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(18,135.28)	18,135.28	33,697.11	(58,628.10)			(24,930.99)	
Accounts Receivable	9200-9299	4,765.68	98,929.48	(357,090.98)	4,223,992.96			16,030,928.67	
Due From Other Funds	9310	0.00	0.00	29,293.67	(42,614,606.85)			(42,401,893.86)	
Stores	9320	0.00	0.00	(4,856.91)	(7,832.38)			(12,689.29)	
Prepaid Expenditures	9330	0.00	0.00	(115.00)	770.34			3,177.39	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(13,369.60)	117,064.76	(299,072.11)	(38,456,304.03)	0.00	0.00	(26,405,408.08)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	12,603,086.59	5,720.93	(3,046.93)	(8,005,370.57)			(1,113,568.49)	
Due To Other Funds	9610	0.00	0.00	0.00	(44,479,546.89)			(41,975,061.37)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	2,541,342.58			5,206,579.38	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		12,603,086.59	5,720.93	(3,046.93)	(49,943,574.88)	0.00	0.00	(37,882,050.48)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(123,006.30)	(126,215.66)	(138,380.91)	3,223,224.61			0.20	
TOTAL BALANCE SHEET ITEMS		(12,739,462.49)	(14,871.83)	(434,406.09)	14,710,495.46	0.00	0.00	11,476,642.60	
E. NET INCREASE/DECREASE (B - C + D)		8,594,320.47	26,626,915.66	(29,603,161.20)	(9,249,309.07)	0.00	0.00	703,465.60	(10,773,177.00)
F. ENDING CASH (A + E)		98,005,800.39	124,632,716.05	95,029,554.85	85,780,245.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								85,780,245.78	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

() Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	<u>12,708,000.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>0.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>12,708,000.00</u>

() This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This county office of education is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 19, 2019

For additional information on this certification, please contact:

Name: Stephanie Gomez

Title: Director of Internal Business Services

Telephone: (408) 453 - 6623

E-mail: Stephanie_Gomez@sccoe.org

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) 15,777,759.16
- 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) 150,320,556.13

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) 10.50%

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)	14,453,056.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,608,435.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	54,000.00
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)	741,287.26
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)	19,856,779.44
9. Carry-Forward Adjustment (Part IV, Line F)	(365,285.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,491,493.89

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	85,081,722.30
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	27,982,015.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,395,455.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,356,077.04
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,847.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,476.81
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,248,597.87
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)	7,447,500.38
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)	4,677,005.71
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)	6,318,591.42
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)	400,577.85
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)	5,332,841.13
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)	178,259,708.83

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)	11.14%
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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)	10.93%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>19,856,779.44</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 (12.47%) times Part III, Line B18); zero if positive	<u>(365,285.55)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(365,285.55)</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>10.93%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-182,642.78) is applied to the current year calculation and the remainder (\$-182,642.77) is deferred to one or more future years:	<u>11.04%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-121,761.85) is applied to the current year calculation and the remainder (\$-243,523.70) is deferred to one or more future years:	<u>11.07%</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>(365,285.55)</u>

Approved indirect cost rate: 13.07%
 Highest rate used in any program: 12.47%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	234,162.75	22,352.00	9.55%
01	3010	694,032.82	76,529.72	11.03%
01	3020	70,975.61	7,828.61	11.03%
01	3025	680,646.11	75,075.45	11.03%
01	3045	31,437.92	2,204.40	7.01%
01	3060	3,514,902.55	108,004.62	3.07%
01	3182	26,825.01	2,958.80	11.03%
01	3310	1,762,578.17	165,283.19	9.38%
01	3315	96,684.72	9,185.05	9.50%
01	3326	91,668.70	7,581.35	8.27%
01	3327	7,887.16	709.84	9.00%
01	3345	1,685.00	160.08	9.50%
01	3385	693,560.90	76,499.77	11.03%
01	3395	1,902.49	180.74	9.50%
01	4035	35,500.00	3,915.65	11.03%
01	4203	41,615.71	4,590.22	11.03%
01	4204	222,453.31	24,407.58	10.97%
01	5210	21,020,382.87	2,387,604.91	11.36%
01	5630	8,298.17	869.79	10.48%
01	5640	912,489.42	100,544.62	11.02%
01	5810	14,789.99	1,631.34	11.03%
01	6230	3,800.00	419.14	11.03%
01	6317	553,268.24	61,025.49	11.03%
01	6387	80,581.45	8,878.62	11.02%
01	6500	84,379,347.24	8,006,445.98	9.49%
01	6510	2,979,176.78	286,381.75	9.61%
01	6512	17,105.00	1,624.98	9.50%
01	6520	118,458.41	11,253.55	9.50%
01	6680	39,747.78	4,384.18	11.03%
01	6685	109,920.90	5,496.05	5.00%
01	6690	17,815.52	1,948.26	10.94%
01	6695	276,734.36	30,523.80	11.03%
01	7338	36,528.68	4,029.11	11.03%
01	7366	469,210.15	51,754.05	11.03%
01	7810	165,927.55	18,301.81	11.03%
01	8150	699,170.98	87,213.43	12.47%
01	9010	10,504,848.59	1,092,449.96	10.40%
12	5025	34,248.00	2,739.60	8.00%
12	5035	595,897.71	53,591.23	8.99%
12	5055	57,939.68	4,635.17	8.00%
12	5320	816,733.10	42,878.49	5.25%
12	5340	35,701.87	1,874.35	5.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6045	530.00	42.00	7.92%
12	6052	5,591.88	667.33	11.93%
12	6105	3,503,903.81	244,189.85	6.97%
12	6126	266,269.17	21,301.53	8.00%
12	9010	16,025.91	1,282.07	8.00%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	278,374.78		92,934.00	371,308.78
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		278,374.78	0.00	92,934.00	371,308.78
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	40,509.00		71,348.00	111,857.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	193,653.75			193,653.75
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			21,586.00	21,586.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	22,352.00			22,352.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		256,514.75	0.00	92,934.00	349,448.75
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	21,860.03	0.00	0.00	21,860.03
D. COMMENTS: The amount of \$21,586 will be reclassified when books close.					

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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 A, Line B5)						
		257,365.56	0.00%	257,365.56	0.00%	257,365.56
(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	73,005,128.00	0.08%	73,061,866.00	0.08%	73,121,502.00
2. Federal Revenues	8100-8299	590,030.00	0.00%	590,030.00	0.00%	590,030.00
3. Other State Revenues	8300-8599	693,320.00	-0.36%	690,835.00	24.61%	860,835.00
4. Other Local Revenues	8600-8799	8,694,208.00	-0.01%	8,693,460.00	-1.94%	8,524,780.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(675,256.00)	-84.31%	(105,961.00)	35.61%	(143,695.00)
6. Total (Sum lines A1 thru A5c)		82,307,430.00	0.76%	82,930,230.00	0.03%	82,953,452.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,659,971.00		11,760,381.00
b. Step & Column Adjustment				100,410.00		89,698.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,659,971.00	0.86%	11,760,381.00	0.76%	11,850,079.00
2. Classified Salaries						
a. Base Salaries				26,408,859.00		26,663,264.00
b. Step & Column Adjustment				294,405.00		256,947.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(40,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,408,859.00	0.96%	26,663,264.00	0.96%	26,920,211.00
3. Employee Benefits	3000-3999	15,823,330.00	5.85%	16,749,293.00	2.28%	17,130,598.00
4. Books and Supplies	4000-4999	2,351,889.00	3.01%	2,422,679.00	-7.52%	2,240,397.00
5. Services and Other Operating Expenditures	5000-5999	9,839,290.00	4.93%	10,324,473.00	-12.07%	9,078,736.00
6. Capital Outlay	6000-6999	3,380,218.00	13.47%	3,835,673.00	-75.81%	927,710.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,286,536.00	0.00%	30,286,536.00	0.00%	30,286,536.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,032,377.00)	0.25%	(13,064,345.00)	-2.34%	(12,758,252.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	987,750.00	-0.38%	984,000.00	-0.05%	983,500.00
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)		87,705,466.00	2.57%	89,961,954.00	-3.67%	86,659,515.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,398,036.00)		(7,031,724.00)		(3,706,063.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,455,364.82		42,057,328.82		35,025,604.82
2. Ending Fund Balance (Sum lines C and D1)		42,057,328.82		35,025,604.82		31,319,541.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
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	20,483,429.00		16,985,696.00		16,956,617.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,676,377.00		10,455,938.00		10,289,987.00
2. Unassigned/Unappropriated	9790	10,872,522.82		7,558,970.82		4,047,937.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,057,328.82		35,025,604.82		31,319,541.82

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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	10,676,377.00		10,455,938.00		10,289,987.00
c. Unassigned/Unappropriated	9790	10,872,522.82		7,558,970.82		4,047,937.82
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
		21,548,899.82		18,014,908.82		14,337,924.82
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 B.2.d.: Adjustment is due to back-out of one-time non-regular staffing cost of \$40k.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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 A, 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	80,354,817.00	1.41%	81,484,621.00	1.43%	82,652,076.00
2. Federal Revenues	8100-8299	44,193,043.00	-1.95%	43,332,140.00	-0.55%	43,093,809.00
3. Other State Revenues	8300-8599	12,828,205.00	-5.14%	12,168,673.00	0.12%	12,182,722.00
4. Other Local Revenues	8600-8799	33,671,300.00	-9.10%	30,607,399.00	0.12%	30,644,044.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	675,256.00	-84.31%	105,961.00	35.61%	143,695.00
6. Total (Sum lines A1 thru A5c)		171,722,621.00	-2.34%	167,698,794.00	0.61%	168,716,346.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,574,073.00		44,977,732.00
b. Step & Column Adjustment				432,893.00		437,223.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(29,234.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,574,073.00	0.91%	44,977,732.00	0.97%	45,414,955.00
2. Classified Salaries						
a. Base Salaries				38,514,690.00		38,430,669.00
b. Step & Column Adjustment				468,560.00		373,245.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(552,581.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,514,690.00	-0.22%	38,430,669.00	0.97%	38,803,914.00
3. Employee Benefits	3000-3999	43,781,301.00	1.24%	44,322,372.00	3.66%	45,943,060.00
4. Books and Supplies	4000-4999	3,457,393.00	27.05%	4,392,531.00	-17.22%	3,636,177.00
5. Services and Other Operating Expenditures	5000-5999	26,920,526.00	-42.87%	15,378,877.00	1.58%	15,621,698.00
6. Capital Outlay	6000-6999	7,400,444.00	31.57%	9,736,804.00	-29.73%	6,841,625.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,997,921.00	-19.52%	1,607,921.00	0.00%	1,607,921.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,557,623.00	0.25%	12,589,591.00	1.04%	12,720,813.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		179,203,971.00	-4.33%	171,436,497.00	-0.49%	170,590,163.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,481,350.00)		(3,737,703.00)		(1,873,817.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,082,397.41		20,601,047.41		16,863,344.41
2. Ending Fund Balance (Sum lines C and D1)		20,601,047.41		16,863,344.41		14,989,527.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	20,601,047.44		16,863,344.41		14,989,527.41
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	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,601,047.41		16,863,344.41		14,989,527.41

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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 B.1.d. & B.2.d.: Adjustment is due to back-out of 1-time non-regular staffing cost from 1-time grant.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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 A, Line B5)						
		257,365.56	0.00%	257,365.56	0.00%	257,365.56
(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	153,359,945.00	0.77%	154,546,487.00	0.79%	155,773,578.00
2. Federal Revenues	8100-8299	44,783,073.00	-1.92%	43,922,170.00	-0.54%	43,683,839.00
3. Other State Revenues	8300-8599	13,521,525.00	-4.90%	12,859,508.00	1.43%	13,043,557.00
4. Other Local Revenues	8600-8799	42,365,508.00	-7.23%	39,300,859.00	-0.34%	39,168,824.00
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)		254,030,051.00	-1.34%	250,629,024.00	0.42%	251,669,798.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,234,044.00		56,738,113.00
b. Step & Column Adjustment				533,303.00		526,921.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(29,234.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,234,044.00	0.90%	56,738,113.00	0.93%	57,265,034.00
2. Classified Salaries						
a. Base Salaries				64,923,549.00		65,093,933.00
b. Step & Column Adjustment				762,965.00		630,192.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(592,581.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,923,549.00	0.26%	65,093,933.00	0.97%	65,724,125.00
3. Employee Benefits	3000-3999	59,604,631.00	2.46%	61,071,665.00	3.28%	63,073,658.00
4. Books and Supplies	4000-4999	5,809,282.00	17.32%	6,815,210.00	-13.77%	5,876,574.00
5. Services and Other Operating Expenditures	5000-5999	36,759,816.00	-30.08%	25,703,350.00	-3.90%	24,700,434.00
6. Capital Outlay	6000-6999	10,780,662.00	25.90%	13,572,477.00	-42.76%	7,769,335.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,284,457.00	-1.21%	31,894,457.00	0.00%	31,894,457.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(474,754.00)	0.00%	(474,754.00)	-92.11%	(37,439.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	987,750.00	-0.38%	984,000.00	-0.05%	983,500.00
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)		266,909,437.00	-2.06%	261,398,451.00	-1.59%	257,249,678.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(12,879,386.00)		(10,769,427.00)		(5,579,880.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		75,537,762.23		62,658,376.23		51,888,949.23
2. Ending Fund Balance (Sum lines C and D1)		62,658,376.23		51,888,949.23		46,309,069.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	20,601,047.44		16,863,344.41		14,989,527.41
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	20,483,429.00		16,985,696.00		16,956,617.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,676,377.00		10,455,938.00		10,289,987.00
2. Unassigned/Unappropriated	9790	10,872,522.79		7,558,970.82		4,047,937.82
f. Total Components of Ending Fund Balance		62,658,376.23		51,888,949.23		46,309,069.23
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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	10,676,377.00		10,455,938.00		10,289,987.00
c. Unassigned/Unappropriated	9790	10,872,522.82		7,558,970.82		4,047,937.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.03)		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 E1a thru E2c)		21,548,899.79		18,014,908.82		14,337,924.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.07%		6.89%		5.57%
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)						
		39,639,440.00		39,639,440.00		39,639,440.00
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)						
		266,909,437.00		261,398,451.00		257,249,678.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		266,909,437.00		261,398,451.00		257,249,678.00
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)						
		266,909,437.00		261,398,451.00		257,249,678.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		5,338,188.74		5,227,969.02		5,144,993.56
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		2,065,000.00		2,065,000.00		2,065,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		5,338,188.74		5,227,969.02		5,144,993.56
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	253,043,997.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,824,709.86
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	16,847.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,714,008.90
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	34,336,004.42
5. Interfund Transfers Out	All	9300	7600-7629	1,022,598.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,659,200.07
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,101,414.87
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)				46,850,073.26
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)				160,369,214.25

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		460.90
B. Expenditures per ADA (Line I.E divided by Line II.A)		347,947.96
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	160,369,214.25	347,947.96
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%

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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(46,231.02)	0.00	(373,201.62)				
Other Sources/Uses Detail					0.00	1,022,598.00		
Fund Reconciliation							615.61	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	46,223.88	0.00	373,201.62	0.00				
Other Sources/Uses Detail					3,101.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	600.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					979,250.00	0.00		
Fund Reconciliation							0.00	15.39
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	7.13	0.00						
Other Sources/Uses Detail					39,747.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	46,231.01	(46,231.02)	373,201.62	(373,201.62)	1,022,598.00	1,022,598.00	615.61	615.39

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(98,778.00)	0.00	(474,754.00)				
Other Sources/Uses Detail					0.00	987,750.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	98,578.00	0.00	474,754.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					987,750.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
 2019-20 Budget
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	98,778.00	(98,778.00)	474,754.00	(474,754.00)	987,750.00	987,750.00		

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA		
3.0%	0	to	6,999
2.0%	7,000	to	59,999
1.0%	60,000	and	over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2016-17)	265,723.78	262,353.90		1.3%	Not Met
Second Prior Year (2017-18)	264,004.85	260,252.93		1.4%	Not Met
First Prior Year (2018-19)	261,724.81	257,365.56		1.7%	Not Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, 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)

1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, 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)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2016-17)	269.85	1,268.27	262,353.90	51.53
Second Prior Year (2017-18)	336.53	1,222.47	260,252.93	120.39
First Prior Year (2018-19)	305.92	1,166.62	257,365.56	154.98
Historical Average:	304.10	1,219.12	259,990.80	108.97

County Office's County Operated Programs ADA Standard:

	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2019-20) (historical average plus 2%):	310.18	1,243.50	265,190.62	111.15
1st Subsequent Year (2020-21) (historical average plus 4%):	316.26	1,267.88	270,390.43	113.33
2nd Subsequent year (2021-22) (historical average plus 6%):	322.35	1,292.27	275,590.25	115.51

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2019-20)	331.94	1,166.62	257,365.56	176.06
1st Subsequent Year (2020-21)	331.94	1,166.62	257,365.56	176.06
2nd Subsequent Year (2021-22)	331.94	1,166.62	257,365.56	176.06
Status:	Not Met	Met	Met	Not Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

Opportunity Youth Academy (OYA) Charter is showing an increase in ADA per 2018-19 P-1 report. Increase in OYA staffing is also expected to increase it's ADA projection.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus its cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
 - Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: Hold Harmless

I. LCFF Funding

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. COE funded at Target LCFF				
a1. COE Operations Grant	N/A	N/A	N/A	N/A
a2. COE Alternative Education Grant	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	32,725,599.00	32,997,695.00	32,997,695.00	32,997,695.00
c. Charter Funded County Program				
c1. LCFF Entitlement	1,793,150.00	1,985,813.00	2,042,550.00	2,102,186.00
d. Total LCFF (Sum of a or b, and c)	34,518,749.00	34,983,508.00	35,040,245.00	35,099,881.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	257,365.56	257,365.56	257,365.56	257,365.56
b. Prior Year ADA (Funded)		257,365.56	257,365.56	257,365.56
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	32,725,599.00	32,997,695.00	32,997,695.00
b1. COLA percentage (if COE is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	94.32%	94.17%	94.01%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	305.92	331.94	331.94	331.94
b. Prior Year ADA (Funded)		305.92	331.94	331.94
c. Difference (Step 1a minus Step 1b)		26.02	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		8.51%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	32,725,599.00	32,997,695.00	32,997,695.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	8.51%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	94.32%	94.17%	94.01%
c. Weighted Percent change (Step 3a x Step 3b)	8.03%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, line C3f)	154.98	176.06	176.06	176.06
b. Prior Year ADA (Funded)		154.98	176.06	176.06
c. Difference (Step 1a minus Step 1b)		21.08	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		13.60%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	1,793,150.00	1,985,813.00	2,042,550.00
b1. COLA percentage	3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)	58,456.69	59,574.39	57,191.40
b3. Economic Recovery Target Funding (current year increment)	0.00	N/A	N/A
c. Total (Step 2b2 plus Step 2b3)	58,456.69	59,574.39	57,191.40
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	3.26%	3.00%	2.80%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	16.86%	3.00%	2.80%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	5.68%	5.83%	5.99%
c. Weighted Percent change (Step 3a x Step 3b)	0.96%	0.17%	0.17%

V. Weighted Change

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Total weighted percent change (Step 3c in sections II, III and IV)	8.99%	0.17%	0.17%

LCFF Revenue Standard (line V-a, plus/minus 1%):

N/A	N/A	N/A
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected local property taxes (Form 01, Objects 8021 - 8089)	166,870,916.26	167,171,824.00	167,171,824.00	167,171,824.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-0.80% to 1.20%	-1.00% to 1.00%	-1.00% to 1.00%

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	173,765,900.09	175,984,069.00	176,040,806.00	176,100,442.00
County Office's Projected Change in LCFF Revenue:		1.28%	0.03%	0.03%
Standard:		-0.80% to 1.20%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
 (required if NOT met)

Increases mainly due to increase in State Aid for (i) more school district identified as Differentiated Assistance and (ii), increase in ADA from Opportunity Youth Academy Charter.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	1.28%	0.03%	0.03%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.72% to 6.28%	-4.97% to 5.03%	-4.97% to 5.03%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	166,912,884.24		
Budget Year (2019-20)	180,762,224.00	8.30%	Not Met
1st Subsequent Year (2020-21)	182,903,711.00	1.18%	Met
2nd Subsequent Year (2021-22)	186,062,817.00	1.73%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
 (required if NOT met)

The salaries and benefits for 2019-20 has increased by \$13.8M due to (i) increase in 29.45 FTE's compared to 2018-19 adopted budget; (ii) increase in projected STRS & PERS rate by 0.82% and 2.671%; and (iii) 1% step and column increase.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	1.28%	0.03%	0.03%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.72% to 11.28%	-9.97% to 10.03%	-9.97% to 10.03%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.72% to 6.28%	-4.97% to 5.03%	-4.97% to 5.03%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
----------------------------	--------	--------------------------------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2018-19)	47,844,982.49		
Budget Year (2019-20)	44,783,073.00	-6.40%	Yes
1st Subsequent Year (2020-21)	43,922,170.00	-1.92%	No
2nd Subsequent Year (2021-22)	43,683,839.00	-0.54%	No

Explanation:
(required if Yes)

Decrease in 2019-20 due to reduction in Head Start grant of - \$2.8M and reduction in estimated revenue from Medi-Cal Administrative Activities for - \$600K.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2018-19)	14,995,881.90		
Budget Year (2019-20)	13,521,525.00	-9.83%	Yes
1st Subsequent Year (2020-21)	12,859,508.00	-4.90%	No
2nd Subsequent Year (2021-22)	13,043,557.00	1.43%	No

Explanation:
(required if Yes)

Decrease in 2019-20 mainly due to back-out of one-time grant in the amount of \$1.8M from the Commission on Teacher Credentialing in 2018-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2018-19)	43,962,428.66		
Budget Year (2019-20)	42,365,508.00	-3.63%	No
1st Subsequent Year (2020-21)	39,300,859.00	-7.23%	Yes
2nd Subsequent Year (2021-22)	39,168,824.00	-0.34%	No

Explanation:
(required if Yes)

Decrease in 2020-21 mainly due to back-out of various local grants ending in 2019-20.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2018-19)	4,769,389.99		
Budget Year (2019-20)	5,809,282.00	21.80%	Yes
1st Subsequent Year (2020-21)	6,815,210.00	17.32%	Yes
2nd Subsequent Year (2021-22)	5,876,574.00	-13.77%	Yes

Explanation:
(required if Yes)

Increases in years 2019-20 & 2020-21 is due to increasing need in books & supplies. Decrease in 2021-22 due to back-out of one-time capital projects.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2018-19)	37,149,169.25		
Budget Year (2019-20)	36,759,816.00	-1.05%	No
1st Subsequent Year (2020-21)	25,703,350.00	-30.08%	Yes
2nd Subsequent Year (2021-22)	24,700,434.00	-3.90%	No

Explanation:
(required if Yes)

Decrease in 2020-21 due to back-out of various one-time grant projects and one-time capital projects that are ending in 2019-20.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2018-19)	106,803,293.05		
Budget Year (2019-20)	100,670,106.00	-5.74%	Met
1st Subsequent Year (2020-21)	96,082,537.00	-4.56%	Met
2nd Subsequent Year (2021-22)	95,896,220.00	-0.19%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2018-19)	41,918,559.24		
Budget Year (2019-20)	42,569,098.00	1.55%	Met
1st Subsequent Year (2020-21)	32,518,560.00	-23.61%	Not Met
2nd Subsequent Year (2021-22)	30,577,008.00	-5.97%	Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget 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 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

Increases in years 2019-20 & 2020-21 is due to increasing need in books & supplies. Decrease in 2021-22 due to back-out of one-time capital projects.

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

Decrease in 2020-21 due to back-out of various one-time grant projects and one-time capital projects that are ending in 2019-20.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: EC Section 17070.75 requires the county office to deposit into the account 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.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	87,705,466.00	2,631,163.98	2,631,164.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,305,766.69	9,705,944.85	10,121,760.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,702,390.03	9,280,631.56	10,341,465.38
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.03)
e. Available Reserves (Lines 1a through 1d)	12,008,156.72	18,986,576.41	20,463,225.35
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	232,644,167.28	242,648,621.15	253,043,997.37
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	43,784,536.92	37,677,525.78	44,237,842.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	276,428,704.20	280,326,146.93	297,281,839.37
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.3%	6.8%	6.9%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	2.3%	2.3%

¹Available 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.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	2,272,370.20	70,673,655.75	N/A	Met
Second Prior Year (2017-18)	(3,573,308.37)	70,315,354.02	5.1%	Not Met
First Prior Year (2018-19)	3,967,595.91	78,319,451.46	N/A	Met
Budget Year (2019-20) (Information only)	(5,398,036.00)	87,705,466.00		

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,118,999
1.3%	\$6,119,000	to \$15,295,999
1.0%	\$15,296,000	to \$68,834,000
0.7%	\$68,834,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

County Office's Fund Balance Standard Percentage Level:

7A. 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 MYP 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; Budget Year data are extracted.

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	39,639,440.00	39,639,440.00	39,639,440.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	62,121,359.13	70,013,801.08	N/A	Met
Second Prior Year (2017-18)	69,042,737.20	72,286,171.28	N/A	Met
First Prior Year (2018-19)	63,150,224.75	43,487,768.91	31.1%	Not Met
Budget Year (2019-20) (Information only)	47,455,364.82			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 \$69,000 (greater of)	0	to \$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to \$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to \$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	and over

¹Available 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 of a Special Education Local Plan Area 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 (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	266,909,437	261,398,451	257,249,678
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	266,909,437.00	261,398,451.00	257,249,678.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	39,639,440.00	39,639,440.00	39,639,440.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	266,909,437.00	261,398,451.00	257,249,678.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,338,188.74	5,227,969.02	5,144,993.56
6. Reserve Standard - by Amount (From percentage level chart above)	2,065,000.00	2,065,000.00	2,065,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,338,188.74	5,227,969.02	5,144,993.56

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
 All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,676,377.00	10,455,938.00	10,289,987.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,872,522.82	7,558,970.82	4,047,937.82
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.03)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	21,548,899.79	18,014,908.82	14,337,924.82
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.07%	6.89%	5.57%
County Office's Reserve Standard (Section 8A, Line 7):	5,338,188.74	5,227,969.02	5,144,993.56
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 - Projected available reserves have met the standard for the budget 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 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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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 budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(1,415,027.13)			
Budget Year (2019-20)	(1,378,458.00)	(36,569.13)	-2.6%	Met
1st Subsequent Year (2020-21)	(848,487.00)	(529,971.00)	-38.4%	Not Met
2nd Subsequent Year (2021-22)	(911,623.00)	63,136.00	7.4%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2018-19)	979,250.00			
Budget Year (2019-20)	987,750.00	8,500.00	0.9%	Met
1st Subsequent Year (2020-21)	984,000.00	(3,750.00)	-0.4%	Met
2nd Subsequent Year (2021-22)	983,500.00	(500.00)	-0.1%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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) The reduction is due to end of contribution to Special Education program for small school districts (less than 901 enrollment) per MOU.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects 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 budget 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.

¹ Include 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

2. If Yes to item 1, list 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 Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	5	Fd 01 Unrest Fd Bal Ob 9790 to Fd 56 Obj 7619	Fd 56 Obj Code 7439	4,255,000
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, 2019
TOTAL:				10,302,603

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	979,250	987,750	984,000	983,500
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Total Annual Payments:	979,250	987,750	984,000	983,500
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	Yes	Yes

S6B. Comparison of 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 budget or two subsequent fiscal years. Explain how the increase in annual payment(s) 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

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the county office's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The figures provided below were obtained from an actuarial report dated July 01, 2018 that is in the process of being finalized.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

	Self-Insurance Fund	Government Fund
	6,774,142	

4. OPEB Liabilities

a. Total OPEB liability	22,220,134.00
b. OPEB plan(s) fiduciary net position (if applicable)	24,000,000.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	(1,779,866.00)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2018

Data must be entered.

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,607,348.00	1,607,348.00	1,607,348.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	69	69	69

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

Worker's Compensation accrued liability is stated based on actuarial study dated December 18, 2018, with an estimated liability of \$14,191,000.
--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

14,191,000.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	7,995,140.00	7,995,140.00	7,995,140.00
b. Amount contributed (funded) for self-insurance programs	7,995,140.00	7,995,140.00	7,995,140.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	396.3	387.3	387.3	387.3

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the budget 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

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

--	--	--

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	945.5	920.4	920.4	920.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the budget 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

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

--	--	--	--

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	168.9	180.1	180.1	180.1

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget 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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases			

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 19, 2019

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

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 A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

- 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 fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

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

- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent 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 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)

End of County Office Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
6/6/2019 4:37:18 PM

43-10439-0000000

July 1 Budget
2019-20 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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
6/6/2019 4:38:04 PM

43-10439-0000000

July 1 Budget
2018-19 Estimated Actuals
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

FUND	RESOURCE	OBJECT	VALUE
01	6264	8590	-21,933.58

Explanation: Educator Effectiveness grant (RE 6264) closed in FY 2017/18. In FY 2018/19 unspent funds amounting to \$21,933.58 were returned to CDE via check using revenue object code 8590.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6264	-21,933.58

Explanation: Educator Effectiveness grant (RE 6264) closed in FY 2017/18. In FY 2018/19 unspent funds amounting to \$21,933.58 were returned to CDE via check using revenue object code 8590.

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6510	9500	-1,105.29

Explanation: There is a negative balance in object 9500 as a result of amounts in control accounts 99xx which will clear at year-end.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.