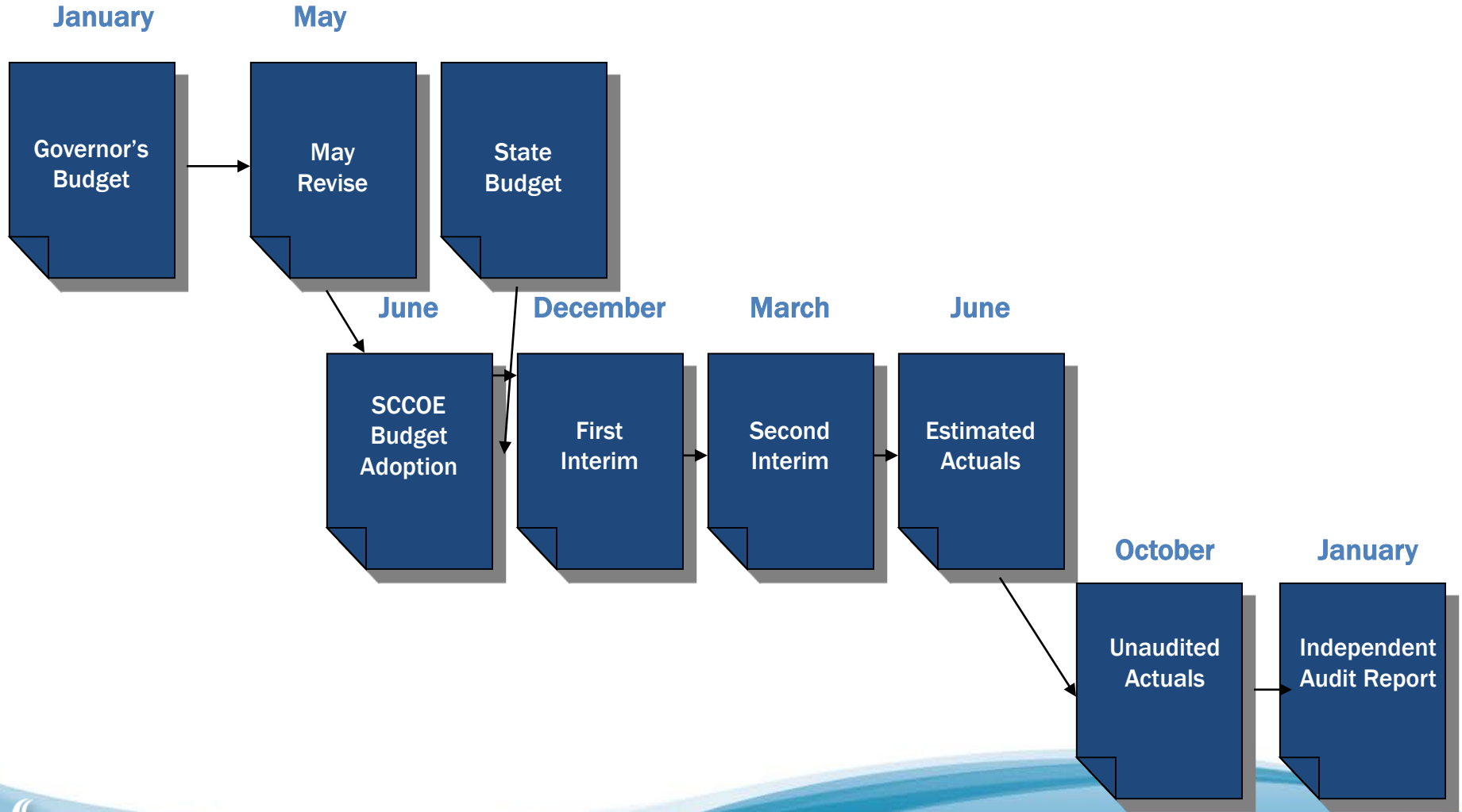


# Board of Education Presentation 2019-20 Second Interim Report Internal Business Services

March 4, 2020

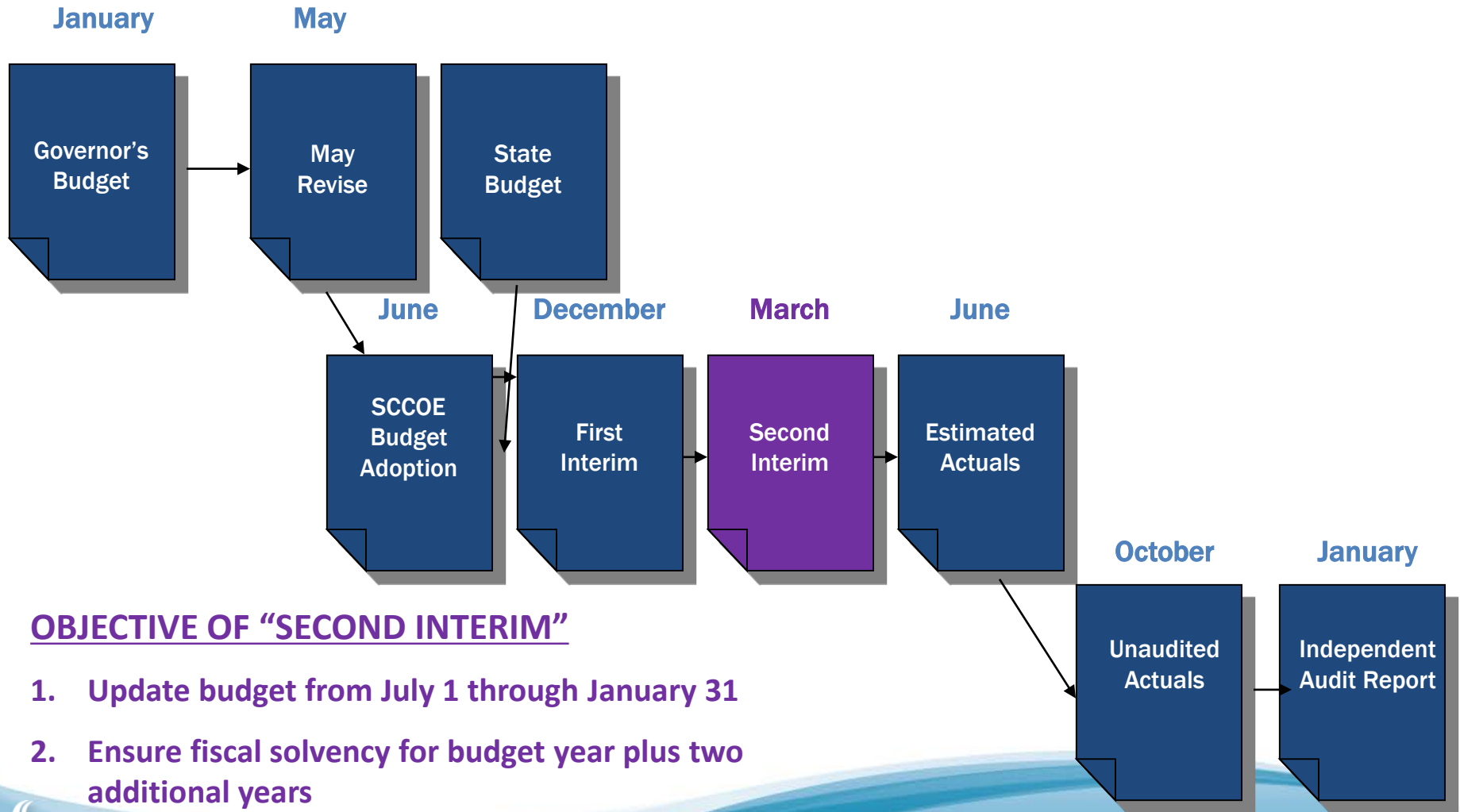
# BUDGETING AND FINANCIAL REPORTING

## A TWO-YEAR PROCESS



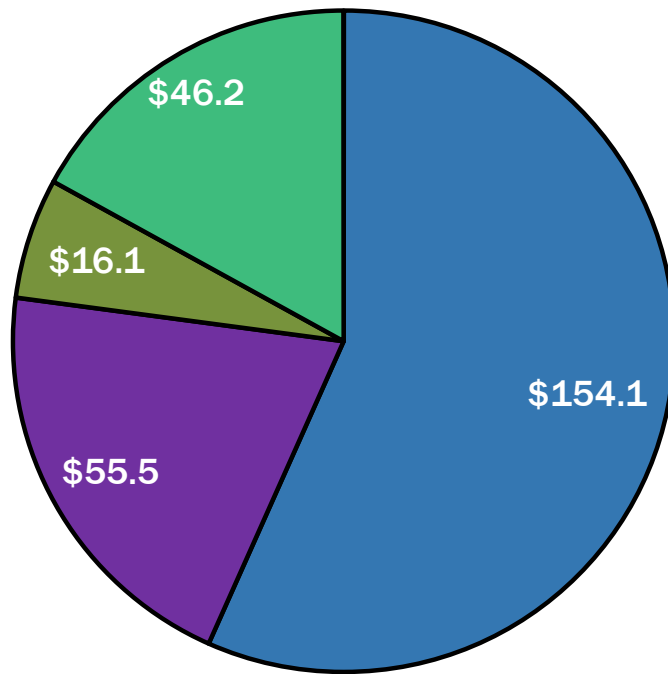
# BUDGETING AND FINANCIAL REPORTING

## A TWO-YEAR PROCESS

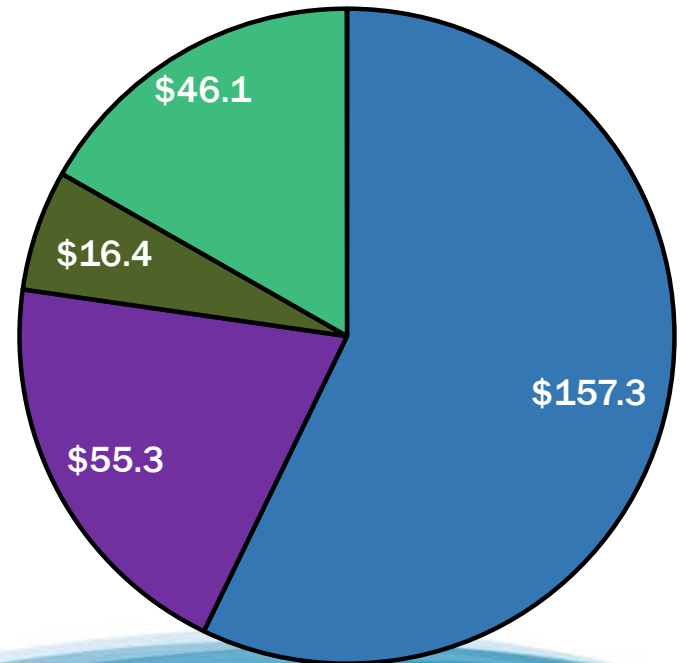


# County School Service Fund Combined Unrestricted and Restricted Revenues 2019-20 – Second Interim (in millions)

First Interim  
**\$271.8.M**



Second Interim  
**\$275.4M**



- LCFF and State Aid
- Federal
- State
- Local



# Second Interim

## Significant Revenues Changes from First Interim

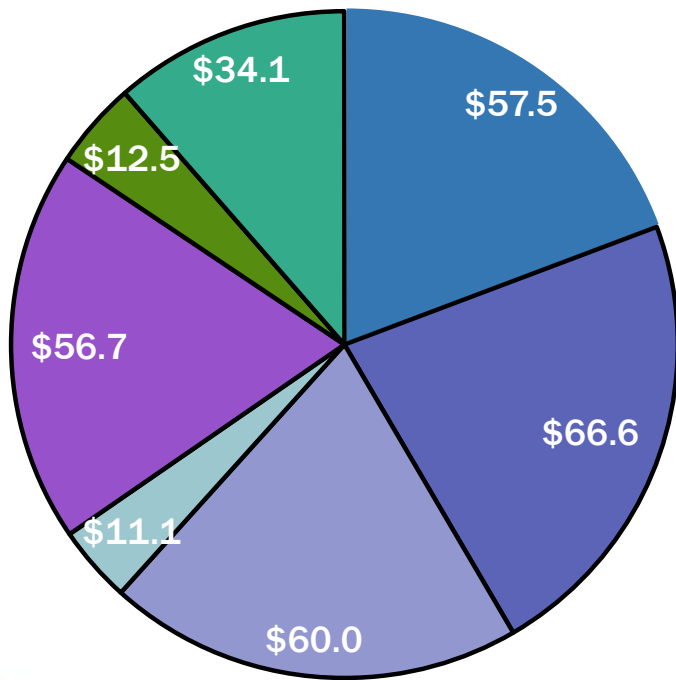
Description	Increase / (Decrease)
Increase in LCCF Sources (Alternative Education, OYA, Special Education)	\$3,294,762
Decrease in Federal Revenue (Head Start, Migrant Education, Alt Ed Title I)	(\$100,174)
Increase in State Revenue (Career Technical Education, Special Education)	\$388,215
Increase in Other Local Revenues (Alternative Education)	\$23,445



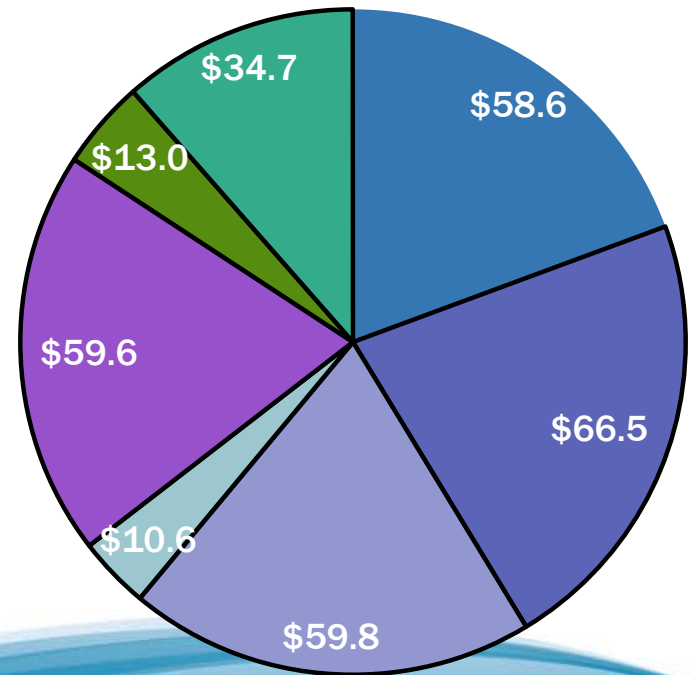
# County School Service Fund Combined Unrestricted and Restricted Expenditures 2019-20 – Second Interim (in millions)

First Interim  
**\$298.6M**

Second Interim  
**\$302.8M**



- Cert Salaries
- Class Salaries
- Benefits
- Books/Supplies
- Services
- Capital Outlay
- Other



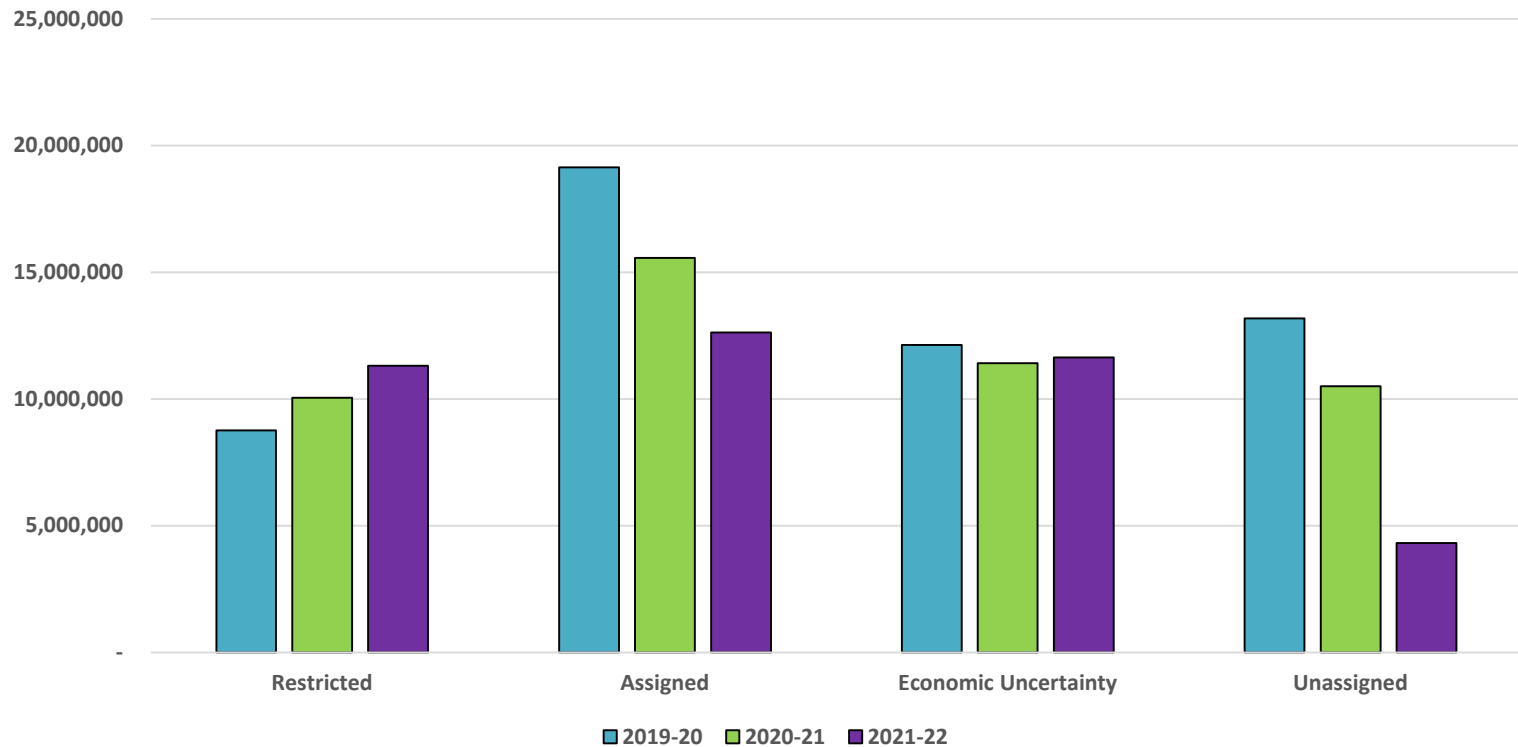
# Second Interim

## Significant Expenditure Changes from First Interim

Description	Increase / (Decrease)
Certificated Salaries	\$1,058,832
Classified Salaries	(\$184,853)
Employee Benefits	(\$154,179)
Books/Supplies	(\$545,397)
Services and Other Operating	\$2,913,539
Capital Outlay	\$544,696
Other Outgo	\$578,425



# County School Services Fund Multi-year Projection





# Conclusions

- Challenges Ahead:
  - SCCOE remains flat funded while operating costs continue to rise.
  - Declining enrollment continues to negatively impact revenues for SCCOE programs and school districts throughout the county.
- Summary:
  - Positive certification; able to meet obligations for current and next two fiscal years.
  - Commitment towards identifying new funding streams to support essential SCCOE programs and initiatives.





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**  
**SECOND INTERIM**  
**FINANCIAL**  
**REPORT**

Through January 31, 2020

Presented on  
March 4, 2020

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



## **The Superintendent's Executive Summary to the Board of Trustees for the Second Interim Financial Report of the 2019-2020 School Year**

### **Background: Why we do a First and Second Interim?**

California public schools have a unique framework for financial oversight. Assembly Bill 1200 (AB1200) was created to ensure that local educational agencies (LEAs) in California were prepared to meet their financial obligations. The law was rooted in the concerns that arose following the bankruptcy of Richmond School District, and the fiscal collapse of a few other districts that were preparing to seek emergency loans from the state. Through the passage of AB1200, the legislature proclaimed that California's 1,000-plus school districts need to maintain balanced budgets. This legislation emphasized fiscal procedures, standards, and accountability. California schools are required to do multiple year budget projections and interim financial reports throughout the year.

The codification of this can be found in Education Code Section 1240 requiring that county offices submit two reports to the County Board during each fiscal year. The first interim report reflects actual revenues and expenditures for the period of July 1 through October 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. The second report, second interim, reflects actual revenues and expenditures from July 1 through January 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. This requirement assists with the budget monitoring process and reporting of county offices' ability to meet financial obligations.

### **Introduction: What is the SCCOE's Budget Picture?**

As a result of the Local Control Funding Formula, the Santa County Office of Education (SCCOE) is flat funded and receives essentially the same amount of revenue for county services from the state annually. SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the state pursuant to Education Code section 2575(e) and 2578. The other portion of the budget, approximately three quarters of the Office's budget, is restricted for specific purposes or uses. A majority of these restricted funds are generated from service payments from the 31 K-12 school districts in Santa Clara County for important programs such as special education, early education, alternative education, and professional services. However, over the last few years, expenditures have increased due to issues such as cost of living, pension increases, and changes in laws. This has caused ongoing pressures within the budget that require diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who may face their own fiscal challenges.

In response to the current climate, we endeavored to keep critical county programs supported, focused on improvements in services, and relied heavily upon a quality professional workforce while maintaining a financially sustainable budget. Whereas we began before with cuts, reductions, and tightening our belts, and while this work has continued, this year we have also



## Santa Clara County Office of Education

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

focused our efforts on aligning limited resources to make an even greater impact. Although completely inadequate in total funding, our focus has been to use the dollars wisely for maximum impact and service to students, our districts, and our community. This work has included ensuring that the organizational structure and staffing are aligned to adequately support the important work that we do and being more agile with changes to organizational structure as opportunities for funding evolve.

We advocated for and received funding from the State for our work in supporting Districts. The State recognized the work and important role of COE's in the Statewide System of Support framework throughout California. We have focused our resources to align and improve the organizational efficiency of the office and create reliability and consistency for our districts, schools, community partners, and other stakeholders. Through partnership, advocacy, and the hard work of key staff, we have been awarded grants and contracts for key initiatives such as: Power of Democracy, Preschool Development, College and Career Readiness, Census 2020, Data Initiatives, and other initiatives that align with our priorities. We have focused much of our work in our new Division of Equity and Educational Progress and the comprehensive special education continuum of services in Santa Clara County.

### Highlights for Second Interim:

- Second interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Increased restricted grant and contract revenue of approximately \$3.36 million that is designated for specific purposes.

### Conclusion: Next Steps

We have many challenges ahead – flat funding, increasing operating costs, declining enrollment and are committed to identifying new funding streams to support essential programs and initiatives. While the SCCOE is fiscally solvent, we must remain fiscally conservative through strategic and thoughtful investments and continue to leverage partnerships throughout the community, county and state. I am excited as we continue this work together, aligning our people and resources to meet those needs with the greatest impact.

Sincerely,

A handwritten signature in blue ink that reads "Mary Ann Dewan".

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

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
SECOND INTERIM FINANCIAL REPORT  
2019-20**

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**SANTA CLARA COUNTY OFFICE OF EDUCATION  
SECOND INTERIM FINANCIAL REPORT  
2019-20**

**INTRODUCTION**

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

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending January 31, 2020 and is referred to as the Second Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the Second Interim report and the Multi-Year Projection.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars and restricted for specific purposes. As of the Second Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$53.2 million. Of this amount, \$12.1 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$27.8 million is assigned for specific purposes. The remaining unassigned amount is approximately \$13.1 million.

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

**Revenue Assumptions**

- Lottery revenues are projected as follows:
- Unrestricted at \$153 per ADA; \$266,529
- Restricted Proposition 20 at \$54 per ADA; \$94,069

Unrestricted and Restricted Lottery revenues have increased by \$151 and \$53 per ADA, respectively from first interim.

1. 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	116
Base Grant (per ADA)	\$12,310.03
Supplemental (per ADA)	4,308.51
Concentration (per ADA)	2,154.26

The projected revenues for Community Schools is \$3,953,236, which is an increase of \$100,876 from first interim.

2. 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	170
Base Grant (per ADA)	\$12,310.03
Supplemental (per ADA)	4,308.51
Concentration (per ADA)	2,154.26

The projected revenues for Institution/Court Schools is \$4,980,007, which is an increase of \$506,973 from first interim.

3. OYA estimated ADA for second interim is 77 probation referred and 200 District of Residence. 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	77
Base Grant (per ADA)	\$12,310.03
Supplemental (per ADA)	4,308.51
Concentration (per ADA)	2,154.26

The projected revenues for OYA is \$4,279,681, which is an increase of \$71,529 from first interim.

4. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$344,724 and \$10,494, respectively. This is an increase of \$5,479 from first interim.
5. A Statutory COLA of 3.26% is received on the state and local share of Special Education and OYA Charter District of Residence LCFF revenues in fiscal year 2019-20. The School Services of California Dartboard is projecting future Statutory COLAs to be reduced to 2.29% in 2020-21 and 2.71% in 2021-22.
6. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2019-20, 2020-21 and 2021-22, respectively. The remaining balance of \$5,005,760 has been included in the restricted reserves for 2019-20 and can be used for facilities.
7. 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 2nd Interim	20-21 Estimated	21-22 Estimated
County Community Schools	\$719,690	\$862,097	\$870,918
Juvenile Court Schools	1,488,764	1,499,882	1,507,335
<b>Total Alternative Education</b>	<b>\$2,208,454</b>	<b>\$2,361,979</b>	<b>\$2,378,253</b>
Opportunity Youth Academy Charter	321,711	410,280	407,805

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 2nd Interim	20-21 Estimated	21-22 Estimated
County Community Schools	\$3,233,546	\$3,168,171	\$3,223,541
Juvenile Court Schools	3,491,243	3,329,695	3,418,162
<b>Total Alternative Education</b>	<b>\$6,724,789</b>	<b>\$6,497,866</b>	<b>\$6,641,703</b>
Opportunity Youth Academy Charter	3,958,150	3,680,587	3,779,019

- b. Other programs:

Program	2019-20 2nd Interim	20-21 Estimated	21-22 Estimated
Environmental Education*	\$590,662	\$693,626	\$867,581
Technology and Data Services**	556,274	439,728	320,806
Head Start/State Preschool located in EDUCARE	325,621	346,590	358,665

\*Conservative budgeting approach is used. SCCOE is in the process of exploring RDA funding to be used for Environmental Education.

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



8. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$3.36 million in grant and contract funds as of second interim:

Grant/Contract	Estimated Revenues
California State Preschool Program (CSPP)/Migrant Program Quality Rating and Improvement System Grant	\$1,395,531
Board of State and Community Corrections (BSCC) Youth Reinvestment Grant	1,000,000
California State Preschool Program (CSPP) - Amendment	168,255
Santa Clara County Early Learning Enrollment Campaign	150,000
California Early Math Initiative Grant	100,000
California Complete Count (CCC) – Census 2020 - Amendment	94,035
Educare of California at Silicon Valley (ECSV) Mentor Coach	86,614
Early Learning Services - Educare California at Silicon Valley	78,526
Power of Democracy Initiative Grant	65,000
California County Superintendents Educational Services Association (CCSESA) Regional Improvement Initiative (RII) Science Grant	42,500
Silicon Valley Reads Grant	40,000
San Diego County Superintendent of Schools Professional Development Services	40,000
California Department of Education (CDE) General Childcare and Development Contract	39,432
Women's Equality Grant Youth Voice	30,000
Federal Quality Improvement Act	21,164
CCSESA Arts Initiative - Hewlett Grant	12,000

**Expenditure Assumptions**

9. Salary and statutory benefits for a 3% on-going salary increase for ACE/CTA are reflected in second interim. Settlements with all bargaining units (e.g. ACE/CTA, SEIU Local 521, PSWA) and leadership are reflected in the multi-year projections.
10. STRS rates are projected to increase to 18.4% and 18.10% in 2020-21 and 2021-22, respectively. Estimated total cost increase for all funds is \$778,000 in 2020-21 and decrease of \$185,000 in 2021-22. STRS on-behalf has been included in all three fiscal years. The estimated STRS increases for 2020-21 and 2021-22 have increased by \$44,000 and \$16,000, respectively from first interim.
11. PERS rates are projected to increase to 22.7% and 24.6% in 2020-21 and 2021-22, respectively. Estimated total cost increase for all funds is \$2.18 million in 2020-21 and \$1.53 million in 2021-22. The estimated PERS increases for 2020-21 and 2021-22 have increased by \$190,000 and \$260,000, respectively from first interim.
12. 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.

13. 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.
14. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total CSSF unrestricted expenditures. The budgeted contribution is \$2.77 million for 2019-20, \$2.89 million for 2020-21 and \$2.95 million. The RRMA contribution has increased by \$33,054, \$234,893 and \$292,384, respectively due to increased CSSF unrestricted expenditures.
15. 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%	10.15%	10.15%
Child Development *	7.50%	7.50%	7.50%
Child Nutrition *	5.12%	5.12%	5.12%
Contracts (Fund 930) *	9.74%	10.15%	10.15%
Environmental Education	9.74%	10.15%	10.15%
Grant Programs *	9.74%	10.15%	10.15%
Head Start *	9.36%	10.15%	10.15%
Migrant Education	9.74%	10.15%	10.15%
SELPA Non Pass-Thru	9.00%	9.00%	9.00%
Special Education *	9.00%	9.00%	9.00%
Technology and Data Services	9.74%	10.15%	10.15%
Transportation	9.74%	10.15%	10.15%

\*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 9.74% in 2019-20 to 10.15% in 2020-21.

16. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. The 2019-20 estimated local property taxes to be returned to the state is budgeted at \$30.29 million.

### County School Service Funds Balance/Reserves

17. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$12,132,796 for 2019-20. 2% is mandated by the State and an additional 2% per Board Policy #3100.
18. 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.
19. 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 (FUND 01) - UNRESTRICTED**  
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
 2019-20 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>A) REVENUES</b>			
LCFF Sources	\$ 73,005,128	\$ 73,270,004	\$ 264,876
Federal Revenues	590,030	590,030	-
Other State Revenues	693,320	707,232	13,912
Local Revenues	9,203,594	9,263,745	60,151
<b>TOTAL REVENUES</b>	<b>83,492,072</b>	<b>83,831,011</b>	<b>338,939</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	12,293,080	12,827,742	534,662
Classified Salaries	26,836,034	26,894,195	58,161
Employee Benefits	16,124,679	16,172,907	48,228
Books and Supplies	2,852,966	2,914,305	61,339
Services and Operating Expenses	13,501,610	13,754,405	252,795
Capital Outlay	3,162,923	3,143,515	(19,408)
Other Outgo	30,286,536	30,286,536	-
Direct Support/Indirect Costs	(14,585,927)	(14,546,223)	39,704
<b>TOTAL EXPENDITURES</b>	<b>90,471,901</b>	<b>91,447,382</b>	<b>975,481</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(6,979,829)</b>	<b>(7,616,371)</b>	<b>(636,542)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer Out	987,750	987,750	-
Contributions	(721,286)	(672,868)	48,418
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(1,709,036)</b>	<b>(1,660,618)</b>	<b>48,418</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(8,688,865)</b>	<b>(9,276,989)</b>	<b>(588,124)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>53,728,814</b>	<b>53,728,814</b>	<b>-</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$ 45,039,949</b>	<b>\$ 44,451,825</b>	<b>\$ (588,124)</b>

SANTA CLARA COUNTY OFFICE OF EDUCATION  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED**  
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
 2019-20 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	2,595,250	2,595,250	-
Facilities	4,520,171	4,520,171	-
Technology & Data Services	7,891,061	7,782,773	(108,288)
Leave Liability	3,027,609	3,027,609	-
Salary Negotiations	-	1,010,436	1,010,436
Total Designations	\$18,235,090	19,137,239	902,148
b) Reserve:			
State Mandated Reserve	5,982,511	6,066,398	83,888
Board Maintained Reserve	5,982,510	6,066,398	83,888
Undesignated Reserve	14,839,838	13,181,790	(1,658,048)
Total Reserve (\$)	26,804,858	25,314,586	(1,490,272)
Total Reserve (%)	8.96%	8.35%	-0.61%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$ 45,039,949</b>	<b>\$ 44,451,825</b>	<b>\$ (588,124)</b>

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

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>A) LCFF SOURCES</b>			
State Aid	\$ 8,710,645	\$ 9,047,286	336,641
Education Protection Account (EPA)	101,600	104,000	2,400
Property Taxes	168,080,477	168,006,312	(74,165)
LCFF Transfer to Special Education (SELPA)	(103,887,594)	(103,887,594)	-
<b>TOTAL LCFF SOURCES</b>	<b>73,005,128</b>	<b>73,270,004</b>	<b>264,876</b>
<b>B) FEDERAL REVENUES</b>			
Medi-Cal Administrative Activities (MAA)	590,030	590,030	-
<b>TOTAL FEDERAL REVENUES</b>	<b>590,030</b>	<b>590,030</b>	<b>-</b>
<b>C) STATE REVENUES</b>			
Mandated Cost Block Grant & Reimbursement	349,739	355,218	5,479
State Lottery Revenue	258,096	266,529	8,433
All Other State Revenue	85,485	85,485	-
<b>TOTAL STATE REVENUES</b>	<b>693,320</b>	<b>707,232</b>	<b>13,912</b>
<b>D) LOCAL REVENUES</b>			
Interest Income	487,286	487,286	-
Interagency Services	4,886,976	4,894,526	7,550
Tuition	1,080,000	1,125,000	45,000
All Other Fees & Contract	1,467,005	1,469,662	2,657
All Other Sales	170,000	170,000	-
All Other Local Revenues	1,112,327	1,117,271	4,944
<b>TOTAL LOCAL REVENUES</b>	<b>9,203,594</b>	<b>9,263,745</b>	<b>60,151</b>
<b>TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES</b>	<b>\$ 83,492,072</b>	<b>\$ 83,831,011</b>	<b>\$ 338,939</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2019-20 SECOND INTERIM BUDGET**

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>A) REVENUES</b>			
LCFF Sources	\$ 81,073,511	\$ 84,103,397	\$ 3,029,886
Federal Revenues	54,891,781	54,791,607	(100,174)
Other State Revenues	15,361,466	15,735,769	374,303
Local Revenues	36,967,575	36,930,869	(36,706)
<b>TOTAL REVENUES</b>	<b>188,294,333</b>	<b>191,561,642</b>	<b>3,267,309</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	45,254,226	45,778,396	524,170
Classified Salaries	39,800,938	39,557,924	(243,014)
Employee Benefits	43,860,697	43,658,290	(202,407)
Books and Supplies	8,269,771	7,663,035	(606,736)
Services and Operating Expenses	43,222,332	45,883,076	2,660,744
Capital Outlay	9,336,069	9,900,173	564,104
Other Outgo	3,860,508	4,438,933	578,425
Direct Support/Indirect Costs	14,061,326	14,004,931	(56,395)
<b>TOTAL EXPENDITURES</b>	<b>207,665,867</b>	<b>210,884,758</b>	<b>3,218,891</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(19,371,534)</b>	<b>(19,323,116)</b>	<b>48,418</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer out	-	-	-
Transfers In	29,990	29,990	-
Contributions	721,286	672,868	(48,418)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>751,276</b>	<b>702,858</b>	<b>(48,418)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(18,620,258)</b>	<b>(18,620,258)</b>	<b>-</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>27,380,330</b>	<b>27,380,330</b>	<b>-</b>
<b>G) ENDING FUND BALANCE</b>	<b>8,760,072</b>	<b>8,760,072</b>	<b>-</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Designated for:			
Restricted	8,760,072	8,760,072	-
Total Designations	8,760,072	8,760,072	-
b) Reserve	-	-	-
<b>ENDING FUND BALANCE (A + B)</b>	<b>\$ 8,760,072</b>	<b>\$ 8,760,072</b>	<b>\$ -</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2019-20 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>A) LCFF SOURCES</b>			
Special Education Property Tax Transfer	81,073,511	84,103,397	3,029,886
<b>TOTAL LCFF SOURCES</b>	<b>81,073,511</b>	<b>84,103,397</b>	<b>3,029,886</b>
<b>B) FEDERAL REVENUES</b>			
Special Ed IDEA -Basic	2,665,373	2,678,297	12,924
Special Ed IDEA -Preschool	102,958	102,958	-
Special Ed Discretionary Grants	42,428	26,563	(15,865)
Special Ed Preschool Staff Development	788	788	-
Special Ed IDEA Early Intervention	787,560	787,560	-
Special Education Alt Dispute Resolution	-	15,865	15,865
Head Start Program	25,556,822	25,556,822	-
Early Head Start	8,785,732	8,785,732	-
Strong Start Pay for Success	21,919	21,919	-
OYA Admin	349,619	349,619	-
Title I: Part A	1,943,412	1,715,721	(227,691)
Title I: Part D Delinquent	1,232,636	1,232,636	-
Title I: Migrant Education	9,755,174	9,755,174	-
Embedded Instruction	100,000	100,000	-
Homeless Children & Foster Youth	70,179	70,179	-
CPIN - SCOE Contract	261,537	261,537	-
ESSA: CSI	934,408	946,476	12,068
Title II: Part A Teacher Quality	35,755	43,293	7,538
Title III: Limited English Proficiency	167,093	167,093	-
Title III: Technical Assistance	153,635	153,635	-
Title III: English Learner Spec	30,537	30,537	-
Title IV: Student Support	-	94,987	94,987
Medi-Cal Billing Option	1,894,216	1,894,216	-
<b>TOTAL FEDERAL REVENUES</b>	<b>54,891,781</b>	<b>54,791,607</b>	<b>(100,174)</b>
<b>C) STATE REVENUES</b>			
Special Education Charter School	618,749	477,101	(141,648)
Special Education All Other State Revenue	3,565,284	3,565,284	-
Special Education Workability	141,290	141,290	-
Special Education-Mental Health Services	-	512,472	512,472
Special Education-Non Public Schools	599,797	599,797	-
Special Education - SELPA Equip/Supplies	377,110	377,110	-
Special Education - RLA Administrative Services	1,145,785	1,145,785	-
Lottery: Instructional Materials	90,590	94,069	3,479
Local Solution Grant	2,000,000	2,000,000	-
Tobacco Use Prevention Education (TUPE)	1,056,225	1,056,225	-

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES  
 2019-20 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
Staff Development - Special Education			-
Foster Youth Programs	715,046	715,046	-
STRS On-Behalf	4,701,590	4,701,590	-
All Other State Revenue	350,000	350,000	-
<b>TOTAL STATE REVENUES</b>	<b>15,361,466</b>	<b>15,735,769</b>	<b>374,303</b>
<b>D) OTHER LOCAL REVENUE</b>			
Special Education Trsf Apportionment from District	13,600,516	12,445,888	(1,154,628)
Special Ed Non Public Schools Trsf Apportionment from District	2,885,593	2,885,593	-
Special Ed -San Andreas Regional Center	1,290,757	1,290,757	-
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	2,500,000	2,500,000	-
Tuition	1,206,081	468,617	(737,464)
SELPA Staff Development	8,000	8,000	-
Walden West All other Fees and Contracts	4,342,640	4,342,640	-
Walden West Food Service Sales/Leases/Other	327,256	385,890	58,634
Walden West Special Events	8,250	8,250	-
Walden West Foundation	22,046	22,046	-
Special Education Donations	300	300	-
All Other Fees & Contracts - Teacher Recognition Day	4,000	4,000	-
All Other Local Revenue - Teacher Recognition Day	34,500	34,500	-
Head Start Contracts	2,442,553	2,442,553	-
Headstart Local Revenue - Early Math		100,000	100,000
Headstart Local Revenue - E.C.S.V. Contract		165,140	165,140
SVCF CZI Grant	401,755	401,755	-
Interagency Services/LEA's-Sobrato Matching Funds	46,306	46,306	-
All Other Fees & Contracts - CPIN Service Fee	2,000	2,000	-



**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES  
 2019-20 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>OTHER LOCAL REVENUE CONTINUED</b>			-
All Other Local Revenue-Wormenhaven	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	5,054	9,469	4,415
All Other Local Revenue - Artspiration Grant	135,960	135,960	-
Interagency Services/LEA's-ASAP Connect	45,000	45,000	-
Interagency Services/LEA's-Inclusion Collaborative	221,500	147,619	(73,881)
All Other Fees & Contracts/Sales- Inclusion collaborative	260,500	177,728	(82,772)
Interagency Services/LEA's-Response to Instr & Intervention	457,400	457,400	-
Interagency Services/LEA's-MTSS Sums	25,000	25,000	-
All Other Fees & Contracts-First 5	264,372	379,372	115,000
Interagency Services/LEA's - Opportunity Youth Academy	25,000	25,000	-
All Other Local Revenue - TSB Datazone Grant	1,135,940	1,135,940	-
All Other Fees & Contracts-Santa Clara County PO 4400007650	50,000	50,000	-
All Other Fees & Contracts-Sobrato Sci & Sustainability	20,000	20,000	-
All Other Fees & Contracts-CDE CCC Census 2020	63,645	157,680	94,035
All Other Local-Gilroy Mathematical Liter	200,000	200,000	-
All Other Fees & Contracts-GeoLead	86,000	86,000	-
All Other Local-CCSESA Hewlett	-	12,000	12,000
All Other Local Revenue-Gilroy Foundation Grant	1,003	1,003	-
All Other Local Revenue-Packard Foundation Grants	1,853	1,853	-
Interagency Services/LEA's-MTSS District Support	-	3,600	3,600
All Other Fees & Contracts-BSCC Youth Reinvestment Grant	-	1,000,000	1,000,000
All Other Fees & Contracts-SCC Silicon Valley Reads	-	40,000	40,000
All Other Fees & Contracts-SCC Power of Democracy	-	65,000	65,000
All Other Fees & Contracts-SCC Women's Equality	-	30,000	30,000
All Other Local - CCSESA	13,701	13,701	-
All Other Local Revenue-Morgan FF Early Learning	-	150,000	150,000
All Other Local Revenue-Promoting Civic Participation	40,928	40,928	-
Interagency Services/LEA's-Library	26,331	26,331	-
Interagency Services/LEA's-Orange COE SUMS	46,473	46,473	-
Interagency Services/LEA's-LPC Training Modules Project	6,187	6,187	-
All Other Fees & Contracts-ETS Training	20,000	20,000	-
All Other Local Revenue - SCVWD Restore Wildlife Habitat	50,000	50,000	-
Interagency Services/LEA's-San Diego CDE Contracts	-	40,000	40,000

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES  
 2019-20 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>OTHER LOCAL REVENUE CONTINUED</b>			-
All Other Fees & Contracts - CCSESA Math Reg Impr Initiative	41,387	41,387	-
All Other Local-Safe & Healthy Schools Donations	-	17,700	17,700
All Other Local-Educator Prep Program Donation		3,000	3,000
CCSESA	123,376	123,376	-
CCSESA Sci Regional Improvement		42,500	42,500
Interagency Services/ LEA's - Educational Services Support	-	1,215	1,215
Interagency Services/LEA's-Educator Preparation Programs	184,000	184,000	-
All Other Fees & Contracts-Educator Preparation Programs	1,286,996	1,286,996	-
Interagency Services/LEA's - Safe & Healthy Schools	74,249	74,249	-
All Other Local - Safe & Healthy Schools	64,999	69,499	4,500
All Other Fees & Contracts - Safe & Healthy Schools		64,800	64,800
Bechtel Grant	226,172	226,172	-
Universal Access Early Child Hd Care	5,292	5,292	-
Interagency Services/LEA's-Multilingual & Humanities	97,725	110,725	13,000
All Other Fees & Contracts-Multilingual & Humanities	15,875	2,875	(13,000)
All Other Local Revenue-Multilingual & Humanities		500	500
Interagency Services/LEA's-Innovation & Instructional	98,000	98,000	-
All Other Fees & Contracts-Innovation & Instructional	5,000	5,000	-
All Other Fees & Contracts-CDE ELDS/SSEL	832,777	832,777	-
All Other Fees & Contracts-CDE Preschool Development	1,400,691	1,400,691	-
<b>TOTAL LOCAL REVENUES</b>	<b>36,967,575</b>	<b>36,930,869</b>	<b>(36,706)</b>
<b>TOTAL RESTRICTED PROGRAM REVENUES</b>	<b>\$ 188,294,333</b>	<b>\$ 191,561,642</b>	<b>\$ 3,267,309</b>

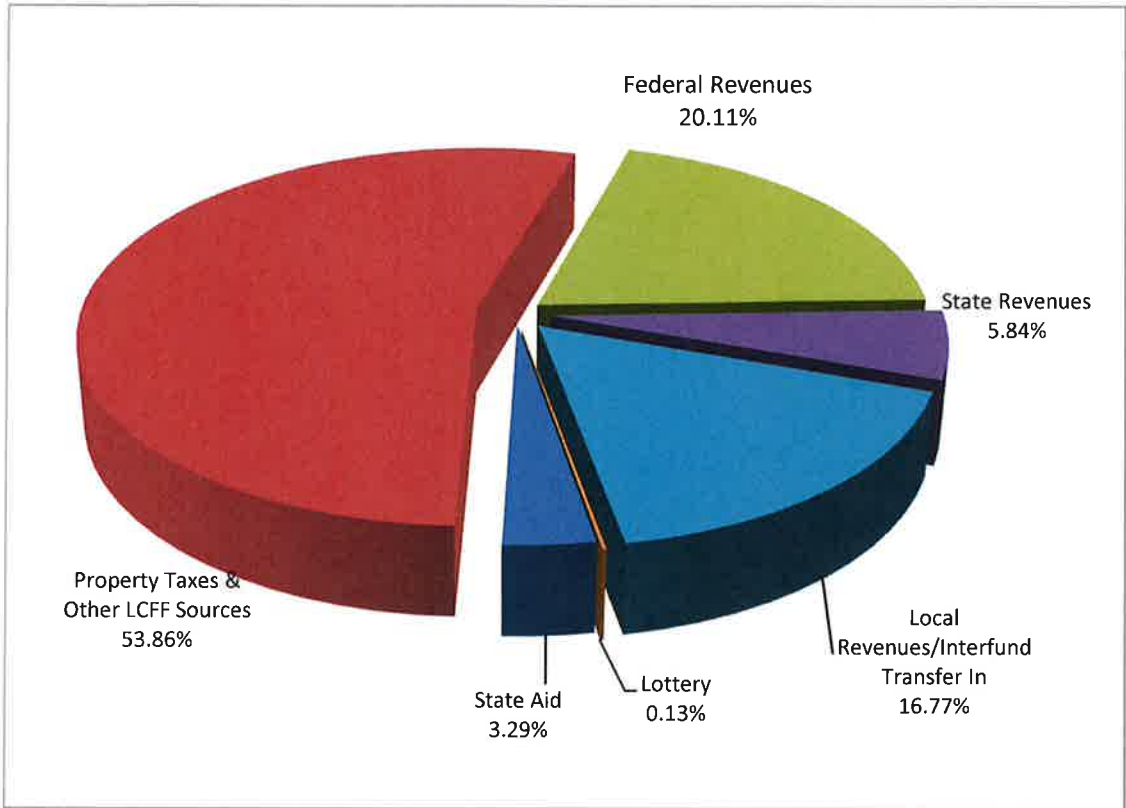
**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2019-20 SECOND INTERIM BUDGET**

	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>A) REVENUES</b>			
LCFF Sources	\$ 154,078,639	\$ 157,373,401	\$ 3,294,762
Federal Revenues	55,481,811	55,381,637	(100,174)
Other State Revenues	16,054,786	16,443,001	388,215
Local Revenues	46,171,169	46,194,614	23,445
<b>TOTAL REVENUES</b>	<b>271,786,405</b>	<b>275,392,653</b>	<b>3,606,248</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	57,547,306	58,606,138	1,058,832
Classified Salaries	66,636,972	66,452,119	(184,853)
Employee Benefits	59,985,376	59,831,197	(154,179)
Books and Supplies	11,122,737	10,577,340	(545,397)
Services and Operating Expenses	56,723,942	59,637,481	2,913,539
Capital Outlay	12,498,992	13,043,688	544,696
Other Outgo	34,147,044	34,725,469	578,425
Direct Support/Indirect Costs	(524,601)	(541,292)	(16,691)
<b>TOTAL EXPENDITURES</b>	<b>298,137,768</b>	<b>302,332,140</b>	<b>4,194,372</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(26,351,363)</b>	<b>(26,939,487)</b>	<b>(588,124)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	29,990	29,990	-
Interfund Transfer Out	987,750	987,750	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(957,760)</b>	<b>(957,760)</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(27,309,123)</b>	<b>(27,897,247)</b>	<b>(588,124)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>81,109,144</b>	<b>81,109,144</b>	<b>-</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$ 53,800,021</b>	<b>\$ 53,211,897</b>	<b>\$ (588,124)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2019-20 SECOND INTERIM BUDGET**

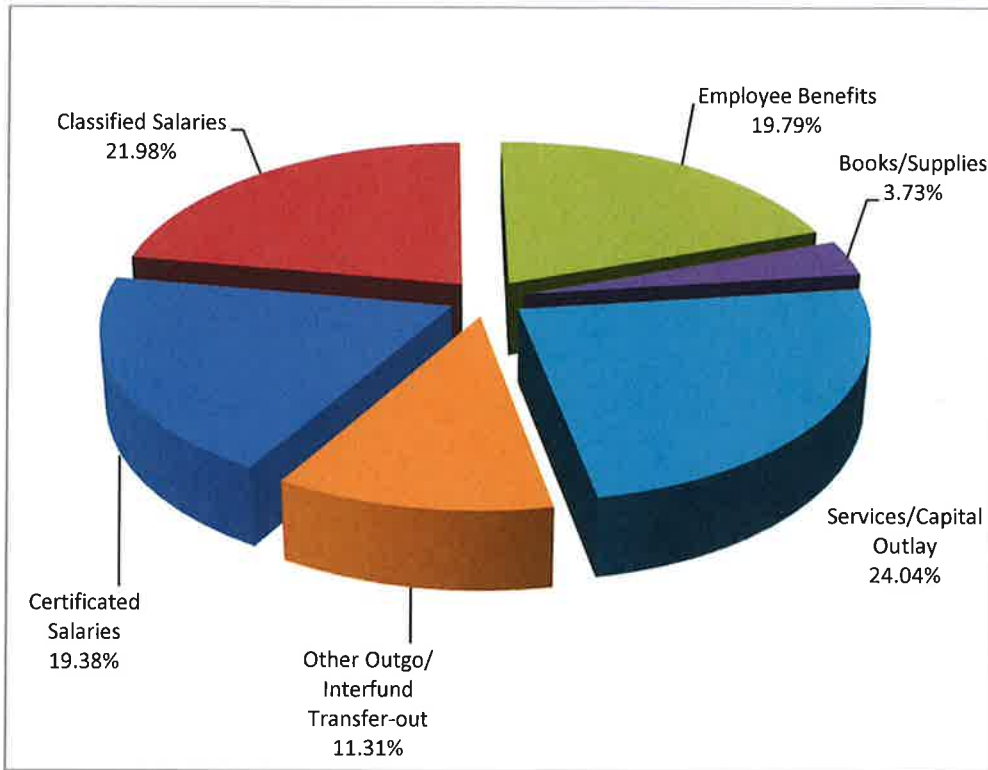
	First Interim Budget 10/31/2019 (A)	Second Interim Budget 1/31/2020 (B)	Increase/ (Decrease) (C = B - A)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
Prepaid Expenditure	-	-	-
All Others	-	-	-
b) Restricted	8,760,072	8,760,072	-
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	2,595,250	2,595,250	(0)
Facilities	4,520,171	4,520,171	0
Technology & Data Services	7,891,061	7,782,773	(108,288)
Leave Liability	3,027,609	3,027,609	-
Salary Negotiations	-	1,010,436	1,010,436
Carryover Unspent Funds	-	-	-
Total Designations (a+b+c)	26,995,162	27,897,311	902,149
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	5,982,511	6,066,399	83,888
Board Maintained Reserve	5,982,510	6,066,398	83,888
e) Unassigned/Undesignated Amount	14,839,838	13,181,790	(1,658,048)
Total Reserve (\$)	26,804,859	25,314,586	(1,490,273)
Total Reserve (%)	8.96%	8.35%	-0.61%
<b>ENDING FUND BALANCE (a thru e)</b>	<b>\$ 53,800,021</b>	<b>\$ 53,211,897</b>	<b>\$ (588,124)</b>

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



Revenue Category	2019-20 Second Interim	
	Budget	% of Total
State Aid	\$ 9,047,286	3.28%
Property Taxes & Other LCFF Sources	148,326,115	53.86%
Federal Revenues	55,381,637	20.11%
State Revenues	16,094,315	5.84%
Local Revenues/Interfund Transfer In	46,194,614	16.77%
Lottery	348,686	0.13%
<b>Total Revenue</b>	<b>\$ 275,392,653</b>	<b>100.00%</b>

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



<b>2019-20 Second Interim</b>		
<b>Expenditures Category</b>	<b>Budget</b>	<b>% of Total</b>
Certificated Salaries	\$ 58,606,138	19.38%
Classified Salaries	66,452,119	21.98%
Employee Benefits	59,831,197	19.79%
<b>Sub-total Salaries &amp; Benefits</b>	<b>184,889,454</b>	<b>61.15%</b>
Books/Supplies	10,577,340	3.50%
Services/Capital Outlay	72,681,169	24.04%
Other Outgo/ Interfund Transfer-out	34,184,177	11.31%
<b>Total Expenditures</b>	<b>\$ 302,332,140</b>	<b>100.00%</b>

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

	Unaudited Actual 2018-19	Second Interim Budget 2019-20	MYP 2020-21	MYP 2021-22
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$72,697,388	\$ 73,270,004	\$79,273,868	\$79,336,480
Federal Revenues	1,375,456	590,030	642,750	642,750
Other State Revenues	1,058,693	707,232	704,986	705,277
Other Local Revenues	10,339,296	9,263,745	9,310,321	9,328,814
Contributions	(314,497)	(672,868)	(405,941)	(515,097)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$85,156,336</b>	<b>\$ 83,158,143</b>	<b>\$ 89,525,984</b>	<b>\$ 89,498,224</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$9,413,904	\$ 12,827,742	\$ 12,827,742	\$ 13,424,118
Step & Column Adjustment			128,277	133,925
Other Adjustments			468,099	293,074
Total Certificated Salaries	\$9,413,904	\$12,827,742	\$ 13,424,118	\$ 13,851,117
Classified Salaries				
Base Salaries	\$23,853,908	\$ 26,894,195	\$ 26,894,195	\$ 28,569,664
Step & Column Adjustment			268,942	285,696
Other Adjustments			1,406,527	625,198
Total Classified Salaries	\$23,853,908	\$ 26,894,195	\$ 28,569,664	\$ 29,480,558
Employee Benefits	\$12,862,511	\$ 16,172,907	\$ 18,108,720	\$ 19,049,384
Books & Supplies	919,806	2,914,305	2,735,817	2,733,317
Services & Other Operating Expenses	7,299,928	13,754,405	11,412,300	11,400,537
Capital Outlay	1,512,904	3,143,515	1,055,686	1,055,686
Other Outgo	30,723,648	30,286,536	34,420,178	34,420,178
Direct Support/Indirect Costs	(12,653,320)	(14,546,223)	(14,214,056)	(14,561,484)
Other Financing Uses/Transfers Out	981,960	987,750	984,000	983,500
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$74,915,249</b>	<b>\$ 92,435,132</b>	<b>\$ 96,496,427</b>	<b>\$ 98,412,793</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$10,241,087</b>	<b>\$ (9,276,989)</b>	<b>\$ (6,970,443)</b>	<b>\$ (8,914,569)</b>

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

	Unaudited Actual 2018-19	Second Interim Budget 2019-20	MYP 2020-21	MYP 2021-22
<b>BEGINNING FUND BALANCE</b>	\$68,712,863	\$ 53,728,814	\$ 44,451,825	\$ 37,481,382
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>	(25,225,094)	-	-	-
<b>ENDING FUND BALANCE</b>	<u>\$53,728,856</u>	<u>\$44,451,825</u>	<u>\$ 37,481,382</u>	<u>\$ 28,566,813</u>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
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	6,392,033	4,520,171	4,492,119	4,462,113
Deferred Maintenance (FMP)	3,601,403	2,595,250	2,595,250	2,595,250
Technology & Data Services	8,983,032	7,782,773	5,248,163	2,333,251
Leave Liability	4,315,436	3,027,609	3,027,609	3,027,609
Salary Negotiations		1,010,436		
Carryover of Unspent Funds	3,557,768			
RRMA Contingency	1,498,305			
Total Assignments	\$ 28,548,977	\$ 19,137,239	\$ 15,564,141	\$ 12,619,223
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,253,243	\$ 12,132,796	\$ 11,414,074	\$ 11,635,796
Undesignated Reserve	14,926,638	13,181,790	10,503,167	4,311,794
Total Reserve (\$)	\$ 25,179,881	\$ 25,314,586	\$ 21,917,241	\$ 15,947,590
Total Reserve (%)	9.82%	8.35%	7.68%	5.48%
<b>ENDING FUND BALANCE (a + b)</b>	<u>\$ 53,728,858</u>	<u>\$ 44,451,825</u>	<u>\$ 37,481,382</u>	<u>\$ 28,566,813</u>



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

	Unaudited Actual 2018-19	Second Interim Budget 2019-20	MYP 2020-21	MYP 2021-22
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$ 80,531,833	\$ 84,103,397	\$ 94,091,956	\$ 97,866,466
Federal Revenues	44,532,750	54,791,607	49,312,611	49,028,735
Other State Revenues	21,665,092	15,735,769	12,837,578	12,843,006
Other Local Revenues	34,249,881	36,930,869	33,351,391	33,351,391
Other Financing Sources/Transfers In	-	29,990	-	-
Contributions	314,497	672,868	544,956	657,879
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 181,294,053</b>	<b>\$ 192,264,500</b>	<b>\$ 190,138,492</b>	<b>\$ 193,747,477</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$ 42,506,854	\$ 45,778,396	\$ 45,778,396	\$ 46,402,400
Step & Column Adjustment			457,784	464,024
Other Adjustments			166,220	906,813
Total Certificated Salaries	\$ 42,506,854	\$ 45,778,396	\$ 46,402,400	\$ 47,773,237
Classified Salaries				
Base Salaries	\$ 38,144,087	\$ 39,557,924	\$ 39,557,924	\$ 42,296,730
Step & Column Adjustment			395,579	422,967
Other Adjustments			2,343,227	793,420
Total Classified Salaries	\$ 38,144,087	\$ 39,557,924	\$ 42,296,730	\$ 43,513,117
Employee Benefits	\$ 47,421,470	\$ 43,658,290	\$ 48,731,146	\$ 50,915,865
Books & Supplies	3,378,677	7,663,035	4,854,379	4,365,906
Services & Other Operating Expenses	26,199,166	45,883,076	29,986,481	28,982,644
Capital Outlay	4,877,785	9,900,173	1,029,889	1,029,890
Other Outgo	6,618,598	4,438,933	1,934,125	1,884,606
Direct Support/Indirect Costs	12,269,179	14,004,931	13,620,266	14,016,853
Other Financing Uses/Transfers Out	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 181,415,816</b>	<b>\$ 210,884,758</b>	<b>\$ 188,855,416</b>	<b>\$ 192,482,118</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(121,763)</b>	<b>(18,620,258)</b>	<b>1,283,076</b>	<b>1,265,359</b>

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

	Unaudited Actual 2018-19	Second Interim Budget 2019-20	MYP 2020-21	MYP 2021-22
<b>BEGINNING FUND BALANCE</b>	\$ 27,502,093	\$ 27,380,330	\$ 8,760,072	\$ 10,043,148
<b>ENDING FUND BALANCE</b>	\$ 27,380,330	\$ 8,760,072	\$ 10,043,148	\$ 11,308,507
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	27,380,330	8,760,072	10,043,148	11,308,507
Total Assignments	\$ 27,380,330	\$ 8,760,072	\$ 10,043,148	\$ 11,308,507
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 27,380,330	\$ 8,760,072	\$ 10,043,148	\$ 11,308,507

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2019-2020 SECOND INTERIM**

	Unaudited Actual 2018-19	Second Interim Budget 2019-20	MYP 2020-21	MYP 2021-22
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$ 153,229,222	\$ 157,373,401	\$ 173,365,824	\$ 177,202,946
Federal Revenues	45,908,206	55,381,637	49,955,361	49,671,485
Other State Revenues	22,723,785	16,443,001	13,542,564	13,548,283
Other Local Revenues	44,589,176	46,194,614	42,661,712	42,680,205
Other Financing Sources/Transfers In	-	29,990	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 266,450,390</b>	<b>\$ 275,422,643</b>	<b>\$ 279,664,476</b>	<b>\$ 283,245,701</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$ 51,920,758	\$ 58,606,138	\$ 58,606,138	\$ 59,826,518
Step & Column Adjustments			586,061	597,949
Other Adjustments			634,319	1,199,887
Total Certificated Salaries	\$ 51,920,758	\$ 58,606,138	\$ 59,826,518	\$ 61,624,354
Classified Salaries				
Base Salaries	\$ 61,997,995	\$ 66,452,119	\$ 66,452,119	\$ 70,866,394
Step & Column Adjustments			664,521	708,663
Other Adjustments			3,749,754	1,418,618
Total Classified Salaries	\$ 61,997,995	\$ 66,452,119	\$ 70,866,394	\$ 72,993,675
Employee Benefits	\$ 60,283,981	\$ 59,831,197	\$ 66,839,866	\$ 69,965,249
Books & Supplies	4,298,483	10,577,340	7,590,196	7,099,223
Services & Other Operating Expenses	33,499,093	59,637,481	41,398,781	40,383,181
Capital Outlay	6,390,690	13,043,688	2,085,575	2,085,576
Other Outgo	37,342,246	34,725,469	36,354,303	36,304,784
Direct Support/Indirect Costs	(384,141)	(541,292)	(593,790)	(544,631)
Other Financing Uses/Transfers Out	981,960	987,750	984,000	983,500
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 256,331,065</b>	<b>\$ 303,319,890</b>	<b>\$ 285,351,843</b>	<b>\$ 290,894,911</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>10,119,325</b>	<b>(27,897,247)</b>	<b>(5,687,367)</b>	<b>(7,649,210)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2019-2020 SECOND INTERIM**

	Unaudited Actual 2018-19	Second Interim Budget 2019-20	MYP 2020-21	MYP 2021-22
<b>BEGINNING FUND BALANCE</b>	\$ 96,214,956	\$ 81,109,144	\$ 53,211,897	\$ 47,524,530
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>	\$ (25,225,094)	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 81,109,187</u>	<u>\$ 53,211,897</u>	<u>\$ 47,524,530</u>	<u>\$ 39,875,320</u>
<b>COMPONENTS OF ENDING FUND BALANCE</b>	312,215,158			
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	6,392,033	4,520,171	4,492,119	4,462,113
Deferred Maintenance (FMP)	3,601,403	2,595,250	2,595,250	2,595,250
Technology & Data Services	8,983,032	7,782,773	5,248,163	2,333,251
Leave Liability	4,315,436	3,027,609	3,027,609	3,027,609
Return of Property Tax	-	-	-	-
Salary Negotiations	-	1,010,436	-	-
Carryover of Unspent Funds	30,938,098	8,760,072	10,043,148	11,308,507
RRMA Contingency	1,498,305	-	-	-
Total Assignments	\$ 55,929,307	\$ 27,897,311	\$ 25,607,289	\$ 23,927,730
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,253,243	\$ 12,132,796	\$ 11,414,074	\$ 11,635,796
Undesignated Reserve	14,926,638	13,181,790	10,503,167	4,311,794
Total Reserve (\$)	\$ 25,179,881	\$ 25,314,586	\$ 21,917,241	\$ 15,947,590
Total Reserve (%)	9.82%	8.35%	7.68%	5.48%
<b>ENDING FUND BALANCE (a + b)</b>	<u>\$ 81,109,188</u>	<u>\$ 53,211,897</u>	<u>\$ 47,524,530</u>	<u>\$ 39,875,320</u>

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

Signed:   
County Superintendent or Designee

Date: 3/4/2020

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 04, 2020

Signed:   
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

X **POSITIVE CERTIFICATION**

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

       **QUALIFIED CERTIFICATION**

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

       **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: STEPHANIE GOMEZ

Telephone: 408-453-6623

Title: DIRECTOR, INTERNAL BUSINESS SERVICE

E-mail: Stephanie\_Gomez@sccoe.org

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	73,005,128.00	73,270,004.00	57,733,714.80	73,270,004.00	0.00	0.0%
2) Federal Revenue		8100-8299	590,030.00	590,030.00	322,198.45	590,030.00	0.00	0.0%
3) Other State Revenue		8300-8599	693,320.00	707,232.00	454,372.23	707,232.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,694,208.00	9,263,745.00	6,338,559.11	9,263,745.00	0.00	0.0%
5) TOTAL, REVENUES			82,982,686.00	83,831,011.00	64,848,844.59	83,831,011.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,659,971.00	12,827,742.00	6,719,179.87	12,827,742.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,408,859.00	26,894,195.00	14,548,441.00	26,894,195.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,823,330.00	16,172,907.00	8,320,115.58	16,172,907.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,351,889.00	2,914,305.00	506,295.52	2,914,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,839,290.00	13,754,405.00	5,573,803.24	13,754,405.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,380,218.00	3,143,515.00	420,341.66	3,143,515.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,286,536.00	30,286,536.00	(30,523,648.00)	30,286,536.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,032,377.00)	(14,546,223.00)	(5,429,616.72)	(14,546,223.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			86,717,716.00	91,447,382.00	134,912.15	91,447,382.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,735,030.00)	(7,616,371.00)	64,713,932.44	(7,616,371.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(675,256.00)	(672,868.00)	37,333.50	(672,868.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,663,006.00)	(1,660,618.00)	(69,041.50)	(1,660,618.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,398,036.00)	(9,276,989.00)	64,644,890.94	(9,276,989.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,728,814.35	53,728,814.35		53,728,814.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,728,814.35	53,728,814.35		53,728,814.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,728,814.35	53,728,814.35		53,728,814.35		
2) Ending Balance, June 30 (E + F1e)			48,330,778.35	44,451,825.35		44,451,825.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	19,112,239.00		19,112,239.00		
Board Designation (Legal)	0000	9780		176,000.00				
Facilities	0000	9780		4,520,171.00				
Deferred Maintenance	0000	9780		2,595,250.00				
Technology and Data Services	0000	9780		7,782,773.00				
Leave Liability	0000	9780		3,027,609.00				
Salary Negotiations	0000	9780		1,010,436.00				
Board Designation (Legal)	0000	9780				176,000.00		
Facilities	0000	9780				4,520,171.00		
Deferred Maintenance	0000	9780				2,595,250.00		
Technology and Data Services	0000	9780				7,782,773.00		
Leave Liability	0000	9780				3,027,609.00		
Salary Negotiations	0000	9780				1,010,436.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		12,132,796.00		
Unassigned/Unappropriated Amount		9790	48,330,778.35	25,314,586.35		13,181,790.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	8,710,645.00	9,047,286.00	4,426,447.00	9,047,286.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	101,600.00	104,000.00	46,090.00	104,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	680,166.00	680,166.00	321,117.60	680,166.00	0.00	0.0%
Timber Yield Tax		8022	231.00	231.00	48.49	231.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	147,243,451.00	147,243,451.00	84,201,040.53	147,243,451.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,341,450.00	10,341,450.00	10,041,238.97	10,341,450.00	0.00	0.0%
Prior Years' Taxes		8043	258.00	258.00	864.17	258.00	0.00	0.0%
Supplemental Taxes		8044	4,170,600.00	4,170,600.00	2,220,502.21	4,170,600.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,735,668.00	4,735,668.00	10,051,749.85	4,735,668.00	0.00	0.0%
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>175,984,069.00</b>	<b>176,323,110.00</b>	<b>111,309,098.82</b>	<b>176,323,110.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	908,653.00	834,488.00	(83,231.02)	834,488.00	0.00	0.0%
Property Taxes Transfers		8097	(103,887,594.00)	(103,887,594.00)	(53,492,153.00)	(103,887,594.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>73,005,128.00</b>	<b>73,270,004.00</b>	<b>57,733,714.80</b>	<b>73,270,004.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	590,030.00	590,030.00	322,198.45	590,030.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			590,030.00	590,030.00	322,198.45	590,030.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	349,739.00	355,218.00	355,218.00	355,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	258,096.00	266,529.00	99,029.23	266,529.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	85,485.00	85,485.00	125.00	85,485.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			693,320.00	707,232.00	454,372.23	707,232.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	170,000.00	170,000.00	143,065.18	170,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	487,286.00	487,286.00	597,118.80	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,770,573.00	4,894,526.00	4,132,177.94	4,894,526.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,466,525.00	1,469,662.00	720,410.33	1,469,662.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,039,824.00	1,117,271.00	745,786.86	1,117,271.00	0.00	0.0%
Tuition		8710	760,000.00	1,125,000.00	0.00	1,125,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,694,208.00</b>	<b>9,263,745.00</b>	<b>6,338,559.11</b>	<b>9,263,745.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>82,982,686.00</b>	<b>83,831,011.00</b>	<b>64,848,844.59</b>	<b>83,831,011.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,888,538.00	4,422,622.00	2,405,974.28	4,422,622.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	424,411.00	455,483.00	261,935.93	455,483.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,277,007.00	7,755,072.00	3,968,736.92	7,755,072.00	0.00	0.0%
Other Certificated Salaries		1900	70,015.00	194,565.00	82,532.74	194,565.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,659,971.00</b>	<b>12,827,742.00</b>	<b>6,719,179.87</b>	<b>12,827,742.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	418,947.00	487,411.00	243,327.65	487,411.00	0.00	0.0%
Classified Support Salaries		2200	3,339,980.00	3,298,288.00	1,926,762.02	3,298,288.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,089,198.00	9,322,328.00	5,131,232.27	9,322,328.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,974,003.00	12,759,928.00	6,723,239.88	12,759,928.00	0.00	0.0%
Other Classified Salaries		2900	586,731.00	1,026,240.00	523,879.18	1,026,240.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,408,859.00</b>	<b>26,894,195.00</b>	<b>14,548,441.00</b>	<b>26,894,195.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,001,567.00	2,113,164.00	1,059,837.45	2,113,164.00	0.00	0.0%
PERS		3201-3202	5,379,281.00	5,345,210.00	2,699,577.07	5,345,210.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,148,824.00	2,266,592.00	1,153,985.80	2,266,592.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,321,904.00	5,450,269.00	2,882,554.64	5,450,269.00	0.00	0.0%
Unemployment Insurance		3501-3502	19,039.00	19,961.00	10,309.28	19,961.00	0.00	0.0%
Workers' Compensation		3601-3602	545,596.00	562,281.00	290,954.56	562,281.00	0.00	0.0%
OPEB, Allocated		3701-3702	187,365.00	191,789.00	102,537.26	191,789.00	0.00	0.0%
OPEB, Active Employees		3751-3752	219,754.00	223,555.00	120,254.52	223,555.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	86.00	105.00	86.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>15,823,330.00</b>	<b>16,172,907.00</b>	<b>8,320,115.58</b>	<b>16,172,907.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	76,127.00	138,938.00	109.92	138,938.00	0.00	0.0%
Books and Other Reference Materials		4200	74,789.00	80,275.00	4,498.86	80,275.00	0.00	0.0%
Materials and Supplies		4300	1,543,573.00	1,884,890.00	389,768.81	1,884,890.00	0.00	0.0%
Noncapitalized Equipment		4400	646,733.00	795,813.00	106,614.81	795,813.00	0.00	0.0%
Food		4700	10,667.00	14,389.00	5,303.12	14,389.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,351,889.00</b>	<b>2,914,305.00</b>	<b>506,295.52</b>	<b>2,914,305.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	792,107.00	873,508.00	234,064.96	873,508.00	0.00	0.0%
Dues and Memberships		5300	222,917.00	184,521.00	113,923.00	184,521.00	0.00	0.0%
Insurance		5400-5450	522,676.00	525,154.00	2,344,765.75	525,154.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,007,156.00	1,029,036.00	435,554.14	1,029,036.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	668,386.00	892,494.00	425,444.29	892,494.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,211,740.00)	(2,653,244.00)	(850,103.01)	(2,653,244.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(286,315.00)	(289,790.00)	(116,708.15)	(289,790.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,651,314.00	12,648,226.00	2,936,865.89	12,648,226.00	0.00	0.0%
Communications		5900	472,789.00	544,500.00	49,996.37	544,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,839,290.00</b>	<b>13,754,405.00</b>	<b>5,573,803.24</b>	<b>13,754,405.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	143,800.00	129,535.00	115,513.00	129,535.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,148,708.00	1,748,294.00	57,829.41	1,748,294.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	772,933.00	953,317.00	233,124.07	953,317.00	0.00	0.0%
Equipment Replacement		6500	314,777.00	312,369.00	13,875.18	312,369.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,380,218.00</b>	<b>3,143,515.00</b>	<b>420,341.66</b>	<b>3,143,515.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	200,000.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	30,286,536.00	30,286,536.00	(30,723,648.00)	30,286,536.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>30,286,536.00</b>	<b>30,286,536.00</b>	<b>(30,523,648.00)</b>	<b>30,286,536.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(12,557,623.00)	(14,004,931.00)	(5,293,803.03)	(14,004,931.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(474,754.00)	(541,292.00)	(135,813.69)	(541,292.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(13,032,377.00)</b>	<b>(14,546,223.00)</b>	<b>(5,429,616.72)</b>	<b>(14,546,223.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>86,717,716.00</b>	<b>91,447,382.00</b>	<b>134,912.15</b>	<b>91,447,382.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,378,458.00)	(1,367,652.00)	0.00	(1,367,652.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	703,202.00	694,784.00	37,333.50	694,784.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(675,256.00)	(672,868.00)	37,333.50	(672,868.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,663,006.00)	(1,660,618.00)	(69,041.50)	(1,660,618.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	80,354,817.00	84,103,397.00	35,613,739.00	84,103,397.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,193,043.00	54,791,607.00	15,677,911.89	54,791,607.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,828,205.00	15,735,769.00	4,299,803.04	15,735,769.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,671,300.00	36,930,869.00	11,803,966.12	36,930,869.00	0.00	0.0%
5) TOTAL, REVENUES			171,047,365.00	191,561,642.00	67,395,420.05	191,561,642.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	44,574,073.00	45,778,396.00	25,080,236.45	45,778,396.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,514,690.00	39,557,924.00	22,810,257.99	39,557,924.00	0.00	0.0%
3) Employee Benefits		3000-3999	43,781,301.00	43,658,290.00	21,157,127.46	43,658,290.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,457,393.00	7,663,035.00	1,715,392.95	7,663,035.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,920,526.00	45,883,076.00	11,912,256.92	45,883,076.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,400,444.00	9,900,173.00	2,272,543.00	9,900,173.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,997,921.00	4,438,933.00	1,222,238.10	4,438,933.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,557,623.00	14,004,931.00	5,293,803.03	14,004,931.00	0.00	0.0%
9) TOTAL, EXPENDITURES			179,203,971.00	210,884,758.00	91,463,855.90	210,884,758.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,156,606.00)	(19,323,116.00)	(24,068,435.85)	(19,323,116.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	675,256.00	672,868.00	(37,333.50)	672,868.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			675,256.00	702,858.00	(7,343.36)	702,858.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,481,350.00)	(18,620,258.00)	(24,075,779.21)	(18,620,258.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,380,330.52	27,380,330.52		27,380,330.52	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,380,330.52	27,380,330.52		27,380,330.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,380,330.52	27,380,330.52		27,380,330.52		
2) Ending Balance, June 30 (E + F1e)			19,898,980.52	8,760,072.52		8,760,072.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			19,898,980.52	8,760,072.85		8,760,072.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.33)		(0.33)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	80,354,817.00	84,103,397.00	35,613,739.00	84,103,397.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>80,354,817.00</b>	<b>84,103,397.00</b>	<b>35,613,739.00</b>	<b>84,103,397.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,667,375.00	2,678,297.00	(1,394,236.00)	2,678,297.00	0.00	0.0%
Special Education Discretionary Grants		8182	990,346.00	1,033,734.00	(241,149.98)	1,033,734.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	261,537.00	261,537.00	0.00	261,537.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,514,655.00	2,065,340.00	738,848.25	2,065,340.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	567,003.00	1,232,636.00	270,754.96	1,232,636.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	33,038.00	43,293.00	10,149.30	43,293.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	58,142.00	167,093.00	38,584.39	167,093.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290	9,414,401.00	11,050,988.00	3,422,817.39	11,050,988.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	28,686,546.00	36,258,689.00	12,832,143.58	36,258,689.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>44,193,043.00</b>	<b>54,791,607.00</b>	<b>15,677,911.89</b>	<b>54,791,607.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,306,616.00	2,360,493.00	505,523.93	2,360,493.00	0.00	0.0%
Prior Years	6500	8319	106,254.00	106,254.00	0.00	106,254.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,397,996.00	3,565,284.00	1,960,903.00	3,565,284.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi:		8560	90,590.00	94,069.00	3,342.98	94,069.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	150,000.00	148,500.00	150,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	901,328.00	1,056,225.00	(58,674.56)	1,056,225.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,025,421.00	8,403,444.00	1,740,207.69	8,403,444.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,828,205.00</b>	<b>15,735,769.00</b>	<b>4,299,803.04</b>	<b>15,735,769.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	2,079,461.50	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	32,503.00	76,488.00	53,466.30	76,488.00	0.00	0.0%
All Other Sales		8639	83,900.00	87,680.00	49,641.25	87,680.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,500,375.00	3,961,658.00	581,673.43	3,961,658.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,060,882.00	10,504,688.00	2,574,099.89	10,504,688.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,479,960.00	4,000,257.00	3,063,110.69	4,000,257.00	0.00	0.0%
Tuition		8710	952,807.00	468,617.00	603,001.28	468,617.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	19,060,873.00	15,331,481.00	2,799,511.78	15,331,481.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>33,671,300.00</b>	<b>36,930,869.00</b>	<b>11,803,966.12</b>	<b>36,930,869.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>171,047,365.00</b>	<b>191,561,642.00</b>	<b>67,395,420.05</b>	<b>191,561,642.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	27,642,493.00	28,066,822.00	15,669,732.97	28,066,822.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,090,859.00	9,587,130.00	5,061,318.42	9,587,130.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,995,829.00	6,614,329.00	3,620,612.95	6,614,329.00	0.00	0.0%
Other Certificated Salaries		1900	844,892.00	1,510,115.00	728,572.11	1,510,115.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>44,574,073.00</b>	<b>45,778,396.00</b>	<b>25,080,236.45</b>	<b>45,778,396.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	22,011,378.00	22,098,546.00	13,151,580.80	22,098,546.00	0.00	0.0%
Classified Support Salaries		2200	8,780,903.00	8,892,976.00	5,017,272.26	8,892,976.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,074,762.00	1,991,813.00	1,115,816.45	1,991,813.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,873,027.00	5,291,615.00	2,982,071.85	5,291,615.00	0.00	0.0%
Other Classified Salaries		2900	774,620.00	1,282,974.00	543,516.63	1,282,974.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>38,514,690.00</b>	<b>39,557,924.00</b>	<b>22,810,257.99</b>	<b>39,557,924.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,691,734.00	12,056,781.00	3,945,375.19	12,056,781.00	0.00	0.0%
PERS		3201-3202	7,828,982.00	7,484,558.00	4,165,577.59	7,484,558.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,677,744.00	3,739,255.00	2,066,124.84	3,739,255.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,449,258.00	15,328,366.00	8,355,372.67	15,328,366.00	0.00	0.0%
Unemployment Insurance		3501-3502	41,699.00	42,829.00	23,042.49	42,829.00	0.00	0.0%
Workers' Compensation		3601-3602	3,927,676.00	3,899,616.00	1,963,953.58	3,899,616.00	0.00	0.0%
OPEB, Allocated		3701-3702	535,799.00	509,365.00	293,649.37	509,365.00	0.00	0.0%
OPEB, Active Employees		3751-3752	628,409.00	597,520.00	344,031.73	597,520.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>43,781,301.00</b>	<b>43,658,290.00</b>	<b>21,157,127.46</b>	<b>43,658,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	12,522.00	13,679.00	0.00	13,679.00	0.00	0.0%
Books and Other Reference Materials		4200	71,994.00	111,392.00	20,938.70	111,392.00	0.00	0.0%
Materials and Supplies		4300	2,690,609.00	5,859,611.00	1,064,031.48	5,859,611.00	0.00	0.0%
Noncapitalized Equipment		4400	677,441.00	1,673,026.00	626,022.27	1,673,026.00	0.00	0.0%
Food		4700	4,827.00	5,327.00	4,400.50	5,327.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,457,393.00</b>	<b>7,663,035.00</b>	<b>1,715,392.95</b>	<b>7,663,035.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	14,287,370.00	19,343,507.00	5,459,748.98	19,343,507.00	0.00	0.0%
Travel and Conferences		5200	733,619.00	1,512,986.00	447,884.64	1,512,986.00	0.00	0.0%
Dues and Memberships		5300	24,866.00	27,368.00	10,957.50	27,368.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	945,195.00	1,008,754.00	360,945.88	1,008,754.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,410,362.00	1,581,992.00	683,179.95	1,581,992.00	0.00	0.0%
Transfers of Direct Costs		5710	2,211,740.00	2,653,244.00	850,103.01	2,653,244.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	187,537.00	189,347.00	23,113.21	189,347.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,770,315.00	19,235,177.00	3,980,060.24	19,235,177.00	0.00	0.0%
Communications		5900	349,522.00	330,701.00	96,263.51	330,701.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,920,526.00</b>	<b>45,883,076.00</b>	<b>11,912,256.92</b>	<b>45,883,076.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	480,000.00	500,934.00	78,048.50	500,934.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,853,000.00	8,334,709.00	1,966,198.67	8,334,709.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	67,444.00	884,932.00	109,853.21	884,932.00	0.00	0.0%
Equipment Replacement		6500	0.00	179,598.00	118,442.62	179,598.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,400,444.00</b>	<b>9,900,173.00</b>	<b>2,272,543.00</b>	<b>9,900,173.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	224,183.00	224,183.00	0.00	224,183.00	0.00	0.0%
Payments to County Offices		7142	0.00	512,472.00	0.00	512,472.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	17,602.00	0.00	17,602.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,773,738.00	3,684,676.00	1,222,238.10	3,684,676.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,997,921.00</b>	<b>4,438,933.00</b>	<b>1,222,238.10</b>	<b>4,438,933.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	12,557,623.00	14,004,931.00	5,293,803.03	14,004,931.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>12,557,623.00</b>	<b>14,004,931.00</b>	<b>5,293,803.03</b>	<b>14,004,931.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>179,203,971.00</b>	<b>210,884,758.00</b>	<b>91,463,855.90</b>	<b>210,884,758.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,378,458.00	1,367,652.00	0.00	1,367,652.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(703,202.00)	(694,784.00)	(37,333.50)	(694,784.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			675,256.00	672,868.00	(37,333.50)	672,868.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			675,256.00	702,858.00	(7,343.36)	702,858.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	153,359,945.00	157,373,401.00	93,347,453.80	157,373,401.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,783,073.00	55,381,637.00	16,000,110.34	55,381,637.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,521,525.00	16,443,001.00	4,754,175.27	16,443,001.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,365,508.00	46,194,614.00	18,142,525.23	46,194,614.00	0.00	0.0%
5) TOTAL, REVENUES			254,030,051.00	275,392,653.00	132,244,264.64	275,392,653.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	56,234,044.00	58,606,138.00	31,799,416.32	58,606,138.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,923,549.00	66,452,119.00	37,358,698.99	66,452,119.00	0.00	0.0%
3) Employee Benefits		3000-3999	59,604,631.00	59,831,197.00	29,477,243.04	59,831,197.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,809,282.00	10,577,340.00	2,221,688.47	10,577,340.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,759,816.00	59,637,481.00	17,486,060.16	59,637,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,780,662.00	13,043,688.00	2,692,884.66	13,043,688.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,284,457.00	34,725,469.00	(29,301,409.90)	34,725,469.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(474,754.00)	(541,292.00)	(135,813.69)	(541,292.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			265,921,687.00	302,332,140.00	91,598,768.05	302,332,140.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,891,636.00)	(26,939,487.00)	40,645,496.59	(26,939,487.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
b) Transfers Out		7600-7629	987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(987,750.00)	(957,760.00)	(76,384.86)	(957,760.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,879,386.00)	(27,897,247.00)	40,569,111.73	(27,897,247.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,109,144.87	81,109,144.87		81,109,144.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,109,144.87	81,109,144.87		81,109,144.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,109,144.87	81,109,144.87		81,109,144.87		
2) Ending Balance, June 30 (E + F1e)			68,229,758.87	53,211,897.87		53,211,897.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			19,898,980.52	8,760,072.85		8,760,072.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			0.00	19,112,239.00		19,112,239.00		
Board Designation (Legal)	0000	9780		176,000.00				
Facilities	0000	9780		4,520,171.00				
Deferred Maintenance	0000	9780		2,595,250.00				
Technology and Data Services	0000	9780		7,782,773.00				
Leave Liability	0000	9780		3,027,609.00				
Salary Negotiations	0000	9780		1,010,436.00				
Board Designation (Legal)	0000	9780				176,000.00		
Facilities	0000	9780				4,520,171.00		
Deferred Maintenance	0000	9780				2,595,250.00		
Technology and Data Services	0000	9780				7,782,773.00		
Leave Liability	0000	9780				3,027,609.00		
Salary Negotiations	0000	9780				1,010,436.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		12,132,796.00		
Unassigned/Unappropriated Amount			48,330,778.35	25,314,586.02		13,181,790.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	8,710,645.00	9,047,286.00	4,426,447.00	9,047,286.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	101,600.00	104,000.00	46,090.00	104,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	680,166.00	680,166.00	321,117.60	680,166.00	0.00	0.0%
Timber Yield Tax		8022	231.00	231.00	48.49	231.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	147,243,451.00	147,243,451.00	84,201,040.53	147,243,451.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,341,450.00	10,341,450.00	10,041,238.97	10,341,450.00	0.00	0.0%
Prior Years' Taxes		8043	258.00	258.00	864.17	258.00	0.00	0.0%
Supplemental Taxes		8044	4,170,600.00	4,170,600.00	2,220,502.21	4,170,600.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,735,668.00	4,735,668.00	10,051,749.85	4,735,668.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>175,984,069.00</b>	<b>176,323,110.00</b>	<b>111,309,098.82</b>	<b>176,323,110.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	908,653.00	834,488.00	(83,231.02)	834,488.00	0.00	0.0%
Property Taxes Transfers		8097	(23,532,777.00)	(19,784,197.00)	(17,878,414.00)	(19,784,197.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>153,359,945.00</b>	<b>157,373,401.00</b>	<b>93,347,453.80</b>	<b>157,373,401.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,667,375.00	2,678,297.00	(1,394,236.00)	2,678,297.00	0.00	0.0%
Special Education Discretionary Grants		8182	990,346.00	1,033,734.00	(241,149.98)	1,033,734.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	261,537.00	261,537.00	0.00	261,537.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,514,655.00	2,065,340.00	738,848.25	2,065,340.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	567,003.00	1,232,636.00	270,754.96	1,232,636.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	33,038.00	43,293.00	10,149.30	43,293.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	58,142.00	167,093.00	38,584.39	167,093.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290	9,414,401.00	11,050,988.00	3,422,817.39	11,050,988.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,276,576.00	36,848,719.00	13,154,342.03	36,848,719.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>44,783,073.00</b>	<b>55,381,637.00</b>	<b>16,000,110.34</b>	<b>55,381,637.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,306,616.00	2,360,493.00	505,523.93	2,360,493.00	0.00	0.0%
Prior Years	6500	8319	106,254.00	106,254.00	0.00	106,254.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,397,996.00	3,565,284.00	1,960,903.00	3,565,284.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	349,739.00	355,218.00	355,218.00	355,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	348,686.00	360,598.00	102,372.21	360,598.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	150,000.00	148,500.00	150,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	901,328.00	1,056,225.00	(58,674.56)	1,056,225.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,110,906.00	8,488,929.00	1,740,332.69	8,488,929.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,521,525.00</b>	<b>16,443,001.00</b>	<b>4,754,175.27</b>	<b>16,443,001.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	2,079,461.50	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	32,503.00	76,488.00	53,466.30	76,488.00	0.00	0.0%
All Other Sales								
		8639	253,900.00	257,680.00	192,706.43	257,680.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	487,286.00	487,286.00	597,118.80	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	6,270,948.00	8,856,184.00	4,713,851.37	8,856,184.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	9,527,407.00	11,974,350.00	3,294,510.22	11,974,350.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	2,519,784.00	5,117,528.00	3,808,897.55	5,117,528.00	0.00	0.0%
Tuition								
		8710	1,712,807.00	1,593,617.00	603,001.28	1,593,617.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	19,060,873.00	15,331,481.00	2,799,511.78	15,331,481.00	0.00	0.0%
From County Offices								
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>42,365,508.00</b>	<b>46,194,614.00</b>	<b>18,142,525.23</b>	<b>46,194,614.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>254,030,051.00</b>	<b>275,392,653.00</b>	<b>132,244,264.64</b>	<b>275,392,653.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	31,531,031.00	32,489,444.00	18,075,707.25	32,489,444.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,515,270.00	10,042,613.00	5,323,254.35	10,042,613.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,272,836.00	14,369,401.00	7,589,349.87	14,369,401.00	0.00	0.0%
Other Certificated Salaries		1900	914,907.00	1,704,680.00	811,104.85	1,704,680.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>56,234,044.00</b>	<b>58,606,138.00</b>	<b>31,799,416.32</b>	<b>58,606,138.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	22,430,325.00	22,585,957.00	13,394,908.45	22,585,957.00	0.00	0.0%
Classified Support Salaries		2200	12,120,883.00	12,191,264.00	6,944,034.28	12,191,264.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,163,960.00	11,314,141.00	6,247,048.72	11,314,141.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,847,030.00	18,051,543.00	9,705,311.73	18,051,543.00	0.00	0.0%
Other Classified Salaries		2900	1,361,351.00	2,309,214.00	1,067,395.81	2,309,214.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>64,923,549.00</b>	<b>66,452,119.00</b>	<b>37,358,698.99</b>	<b>66,452,119.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	13,693,301.00	14,169,945.00	5,005,212.64	14,169,945.00	0.00	0.0%
PERS		3201-3202	13,208,263.00	12,829,768.00	6,865,154.66	12,829,768.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,826,568.00	6,005,847.00	3,220,110.64	6,005,847.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,771,162.00	20,778,635.00	11,237,927.31	20,778,635.00	0.00	0.0%
Unemployment Insurance		3501-3502	60,738.00	62,790.00	33,351.77	62,790.00	0.00	0.0%
Workers' Compensation		3601-3602	4,473,272.00	4,461,897.00	2,254,908.14	4,461,897.00	0.00	0.0%
OPEB, Allocated		3701-3702	723,164.00	701,154.00	396,186.63	701,154.00	0.00	0.0%
OPEB, Active Employees		3751-3752	848,163.00	821,075.00	464,286.25	821,075.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	86.00	105.00	86.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>59,604,631.00</b>	<b>59,831,197.00</b>	<b>29,477,243.04</b>	<b>59,831,197.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	88,649.00	152,617.00	109.92	152,617.00	0.00	0.0%
Books and Other Reference Materials		4200	146,783.00	191,667.00	25,437.56	191,667.00	0.00	0.0%
Materials and Supplies		4300	4,234,182.00	7,744,501.00	1,453,800.29	7,744,501.00	0.00	0.0%
Noncapitalized Equipment		4400	1,324,174.00	2,468,839.00	732,637.08	2,468,839.00	0.00	0.0%
Food		4700	15,494.00	19,716.00	9,703.62	19,716.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,809,282.00</b>	<b>10,577,340.00</b>	<b>2,221,688.47</b>	<b>10,577,340.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	14,287,370.00	19,343,507.00	5,459,748.98	19,343,507.00	0.00	0.0%
Travel and Conferences		5200	1,525,726.00	2,386,494.00	681,949.60	2,386,494.00	0.00	0.0%
Dues and Memberships		5300	247,783.00	211,889.00	124,880.50	211,889.00	0.00	0.0%
Insurance		5400-5450	522,676.00	525,154.00	2,344,765.75	525,154.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,952,351.00	2,037,790.00	796,500.02	2,037,790.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,078,748.00	2,474,486.00	1,108,624.24	2,474,486.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(98,778.00)	(100,443.00)	(93,594.94)	(100,443.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,421,629.00	31,883,403.00	6,916,926.13	31,883,403.00	0.00	0.0%
Communications		5900	822,311.00	875,201.00	146,259.88	875,201.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,759,816.00</b>	<b>59,637,481.00</b>	<b>17,486,060.16</b>	<b>59,637,481.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	623,800.00	630,469.00	193,561.50	630,469.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,001,708.00	10,083,003.00	2,024,028.08	10,083,003.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	840,377.00	1,838,249.00	342,977.28	1,838,249.00	0.00	0.0%
Equipment Replacement		6500	314,777.00	491,967.00	132,317.80	491,967.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,780,662.00</b>	<b>13,043,688.00</b>	<b>2,692,884.66</b>	<b>13,043,688.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	224,183.00	224,183.00	0.00	224,183.00	0.00	0.0%
Payments to County Offices		7142	0.00	512,472.00	0.00	512,472.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	200,000.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	17,602.00	0.00	17,602.00	0.00	0.0%
All Other Transfers Out to All Others		7299	32,060,274.00	33,971,212.00	(29,501,409.90)	33,971,212.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>32,284,457.00</b>	<b>34,725,469.00</b>	<b>(29,301,409.90)</b>	<b>34,725,469.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(474,754.00)	(541,292.00)	(135,813.69)	(541,292.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(474,754.00)</b>	<b>(541,292.00)</b>	<b>(135,813.69)</b>	<b>(541,292.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>265,921,687.00</b>	<b>302,332,140.00</b>	<b>91,598,768.05</b>	<b>302,332,140.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>29,990.00</b>	<b>29,990.14</b>	<b>29,990.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>987,750.00</b>	<b>987,750.00</b>	<b>106,375.00</b>	<b>987,750.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(987,750.00)</b>	<b>(957,760.00)</b>	<b>(76,384.86)</b>	<b>(957,760.00)</b>	<b>0.00</b>	<b>0.0%</b>

<b>Resource</b>	<b>Description</b>	<b>2019-20 Projected Year Totals</b>
5640	Medi-Cal Billing Option	0.42
6230	California Clean Energy Jobs Act	0.30
6300	Lottery: Instructional Materials	188.70
6500	Special Education	0.28
6510	Special Ed: Early Ed Individuals with Excepti	0.17
7311	Classified School Employee Professional De	164,562.00
7338	College Readiness Block Grant	0.23
8150	Ongoing & Major Maintenance Account (RM	3,587,923.85
9010	Other Restricted Local	5,007,396.90
Total, Restricted Balance		<u>8,760,072.85</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,990,287.00	56,874,658.00	27,875,413.00	56,874,658.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,365,515.00	9,365,515.00	6,128,918.07	9,365,515.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283,638.00	1,283,638.00	243,876.94	1,283,638.00	0.00	0.0%
5) TOTAL REVENUES			39,639,440.00	67,523,811.00	34,248,208.01	67,523,811.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,639,440.00	67,523,811.00	33,962,430.31	67,523,811.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			39,639,440.00	67,523,811.00	33,962,430.31	67,523,811.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	285,777.70	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			0.00	0.00	285,777.70	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	28,990,287.00	56,874,658.00	27,875,413.00	56,874,658.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>28,990,287.00</b>	<b>56,874,658.00</b>	<b>27,875,413.00</b>	<b>56,874,658.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	194,795.00	194,795.00	1,489,180.07	194,795.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	9,170,720.00	9,170,720.00	4,639,738.00	9,170,720.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,365,515.00</b>	<b>9,365,515.00</b>	<b>6,128,918.07</b>	<b>9,365,515.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	6,956.94	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	1,283,638.00	1,283,638.00	236,920.00	1,283,638.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,283,638.00</b>	<b>1,283,638.00</b>	<b>243,876.94</b>	<b>1,283,638.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>39,639,440.00</b>	<b>67,523,811.00</b>	<b>34,248,208.01</b>	<b>67,523,811.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	38,161,007.00	66,045,378.00	32,488,338.00	66,045,378.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	1,478,433.00	1,478,433.00	1,472,877.07	1,478,433.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	1,215.24	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>39,639,440.00</b>	<b>67,523,811.00</b>	<b>33,982,430.31</b>	<b>67,523,811.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>39,639,440.00</b>	<b>67,523,811.00</b>	<b>33,982,430.31</b>	<b>67,523,811.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2019/20</b> <b>Projected Year Totals</b>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,586,979.00	2,283,793.00	989,927.20	2,283,793.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,415,178.00	7,397,304.00	4,104,756.59	7,397,304.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,839.00	59,839.00	26,666.02	59,839.00	0.00	0.0%
5) TOTAL, REVENUES			7,043,996.00	9,740,936.00	5,121,369.81	9,740,936.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,209,499.00	1,303,706.00	644,607.70	1,303,706.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,093,665.00	1,263,859.00	606,209.39	1,263,859.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,144,890.00	1,303,414.00	600,802.80	1,303,414.00	0.00	0.0%
4) Books and Supplies		4000-4999	56,056.00	61,405.00	11,439.76	61,405.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,065,132.00	5,267,261.00	589,159.40	5,267,261.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	474,754.00	541,292.00	135,813.69	541,292.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,043,996.00	9,740,937.00	2,588,031.74	9,740,937.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(1.00)	2,533,338.07	(1.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(29,990.00)	(29,990.14)	(29,990.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			0.00	(29,991.00)	2,503,347.93	(29,991.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,426.37	62,426.37		62,426.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,426.37	62,426.37		62,426.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,426.37	62,426.37		62,426.37		
2) Ending Balance, June 30 (E + F1e)			62,426.37	32,435.37		32,435.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	62,426.37	32,435.37		32,435.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	987,879.00	987,879.00	314,297.59	987,879.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	579,100.00	1,295,914.00	675,629.61	1,295,914.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,566,979.00</b>	<b>2,283,793.00</b>	<b>989,927.20</b>	<b>2,283,793.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	57,905.00	57,905.00	17,919.00	57,905.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,301,457.00	5,718,899.00	3,188,650.00	5,718,899.00	0.00	0.0%
All Other State Revenue	All Other	8590	55,818.00	1,620,500.00	918,187.59	1,620,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,415,178.00</b>	<b>7,397,304.00</b>	<b>4,104,756.59</b>	<b>7,397,304.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,620.02	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	59,839.00	59,839.00	23,066.00	59,839.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,000.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>61,839.00</b>	<b>59,839.00</b>	<b>26,686.02</b>	<b>59,839.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,043,996.00</b>	<b>9,740,936.00</b>	<b>5,121,369.81</b>	<b>9,740,936.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	824,241.00	868,933.00	428,650.07	868,933.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	385,258.00	378,373.00	209,432.83	378,373.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	58,400.00	6,525.00	58,400.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,209,499.00</b>	<b>1,303,706.00</b>	<b>644,607.70</b>	<b>1,303,706.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	738,453.00	857,164.00	413,383.37	857,164.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	91,257.00	103,692.00	46,635.83	103,692.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	263,955.00	264,003.00	137,114.19	264,003.00	0.00	0.0%
Other Classified Salaries		2900	0.00	39,000.00	9,075.00	39,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,093,665.00</b>	<b>1,263,859.00</b>	<b>606,208.39</b>	<b>1,263,859.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	184,896.00	205,538.00	93,881.79	205,538.00	0.00	0.0%
PERS		3201-3202	247,895.00	273,490.00	123,783.15	273,490.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	108,951.00	123,595.00	57,398.19	123,595.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	457,789.00	540,854.00	254,869.32	540,854.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,155.00	1,279.00	600.75	1,279.00	0.00	0.0%
Workers' Compensation		3601-3602	110,825.00	120,402.00	51,180.59	120,402.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,362.00	17,806.00	8,877.22	17,806.00	0.00	0.0%
OPEB, Active Employees		3751-3752	18,017.00	20,650.00	10,411.79	20,650.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,144,890.00</b>	<b>1,303,414.00</b>	<b>600,802.80</b>	<b>1,303,414.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,500.00	2,150.00	318.50	2,150.00	0.00	0.0%
Materials and Supplies		4300	49,558.00	58,255.00	10,749.83	58,255.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food		4700	1,500.00	1,500.00	371.83	1,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>56,058.00</b>	<b>61,405.00</b>	<b>11,439.76</b>	<b>61,405.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	74,000.00	1,909,988.00	1,362.31	1,909,988.00	0.00	0.0%
Travel and Conferences		5200	11,213.00	22,791.00	5,054.20	22,791.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	305.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	73,000.00	19,823.58	73,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,500.00	36,150.00	13,761.11	36,150.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	98,578.00	100,243.00	93,589.33	100,243.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,761,052.00	3,102,085.00	452,924.78	3,102,085.00	0.00	0.0%
Communications		5900	22,289.00	22,504.00	2,339.09	22,504.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,065,132.00</b>	<b>5,267,261.00</b>	<b>589,159.40</b>	<b>5,267,261.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	474,754.00	541,292.00	135,813.69	541,292.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>474,754.00</b>	<b>541,292.00</b>	<b>135,813.69</b>	<b>541,292.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,043,996.00</b>	<b>9,740,937.00</b>	<b>2,588,031.74</b>	<b>9,740,937.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	29,990.00	29,990.14	29,990.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(29,990.00)	(29,990.14)	(29,990.00)		

<u>Resource</u>	<u>Description</u>	<u>2019/20</u> <u>Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	32,434.86
9010	Other Restricted Local	0.51
Total, Restricted Balance		<u>32,435.37</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	480.17	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	480.17	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	480.17	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			0.00	0.00	480.17	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1.51	1.51		1.51	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1.51	1.51		1.51		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1.51	1.51		1.51		
2) Ending Balance, June 30 (E + F1e)								
			1.51	1.51		1.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1.51	1.51		1.51		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	480.17	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>480.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>480.17</b>	<b>0.00</b>		

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

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



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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1.51
Total, Restricted Balance		<u>1.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	(24,004.43)	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,894.40	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	(22,110.03)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(22,110.03)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(22,110.03)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	332,050.30	332,050.30		332,050.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,050.30	332,050.30		332,050.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,050.30	332,050.30		332,050.30		
2) Ending Balance, June 30 (E + F1e)			332,050.30	332,050.30		332,050.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			332,050.30	332,050.30		332,050.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	(24,004.43)	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	(24,004.43)	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,894.40	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	1,894.40	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	(22,110.03)	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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



<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
7710	State School Facilities Projects	332,050.30
Total, Restricted Balance		<u>332,050.30</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	13.83	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	13.83	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	987,750.00	987,750.00	0.00	987,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			987,750.00	987,750.00	0.00	987,750.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(987,750.00)	(987,750.00)	13.83	(987,750.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			987,750.00	987,750.00	106,375.00	987,750.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	108,388.83	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1.78	1.78		1.78	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1.78	1.78		1.78		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1.78	1.78		1.78		
2) Ending Balance, June 30 (E + F1e)								
			1.78	1.78		1.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	1.78	1.78		1.78		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	13.83	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	13.83	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	13.83	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	212,750.00	212,750.00	0.00	212,750.00	0.00	0.0%
Other Debt Service - Principal		7439	775,000.00	775,000.00	0.00	775,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			987,750.00	987,750.00	0.00	987,750.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			987,750.00	987,750.00	0.00	987,750.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			987,750.00	987,750.00	106,375.00	987,750.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			987,750.00	987,750.00	106,375.00	987,750.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	1.78
Total, Restricted Balance		<u>1.78</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,927,661.00	9,927,661.00	4,185,447.39	9,927,661.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>9,927,661.00</b>	<b>9,927,661.00</b>	<b>4,185,447.39</b>	<b>9,927,661.00</b>		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	269,885.00	269,885.00	90,528.48	269,885.00	0.00	0.0%
3) Employee Benefits		3000-3999	119,052.00	108,318.00	39,012.22	108,318.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,360.00	50,360.00	26,756.89	50,360.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,488,364.00	10,715,098.00	4,321,005.94	10,715,098.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENSES</b>			<b>9,927,661.00</b>	<b>11,143,661.00</b>	<b>4,477,303.53</b>	<b>11,143,661.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(1,216,000.00)	(291,856.14)	(1,216,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	(1,218,000.00)	(291,856.14)	(1,218,000.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	13,659,980.25	13,659,980.25		13,659,980.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,659,980.25	13,659,980.25		13,659,980.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,659,980.25	13,659,980.25		13,659,980.25		
2) Ending Net Position, June 30 (E + F1e)			13,659,980.25	12,443,980.25		12,443,980.25		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9798	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			13,659,980.25	12,443,980.25		12,443,980.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	459,493.00	459,493.00	135,209.19	459,493.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	9,195,334.00	9,195,334.00	3,906,282.35	9,195,334.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	272,834.00	272,834.00	143,955.85	272,834.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,927,661.00	9,927,661.00	4,185,447.39	9,927,661.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			9,927,661.00	9,927,661.00	4,185,447.39	9,927,661.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	184,943.00	184,943.00	69,990.48	184,943.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,942.00	84,942.00	20,536.00	84,942.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>269,885.00</b>	<b>269,885.00</b>	<b>90,526.48</b>	<b>269,885.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	55,866.00	45,132.00	17,716.43	45,132.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,647.00	20,647.00	6,747.99	20,647.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	36,982.00	36,982.00	12,627.22	36,982.00	0.00	0.0%
Unemployment Insurance		3501-3502	136.00	136.00	44.08	136.00	0.00	0.0%
Workers' Compensation		3601-3602	2,779.00	2,779.00	908.50	2,779.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,216.00	1,216.00	445.50	1,216.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,426.00	1,426.00	522.50	1,426.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>119,052.00</b>	<b>108,318.00</b>	<b>39,012.22</b>	<b>108,318.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	47,360.00	47,360.00	26,756.89	47,360.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>50,360.00</b>	<b>50,360.00</b>	<b>26,756.89</b>	<b>50,360.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	0.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	5,759,445.00	5,759,445.00	1,796,491.04	5,759,445.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	5.61	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,726,520.00	4,953,254.00	2,524,509.29	4,953,254.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,486,364.00</b>	<b>10,715,098.00</b>	<b>4,321,005.94</b>	<b>10,715,098.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			9,927,661.00	11,143,661.00	4,477,303.53	11,143,661.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20</u> <u>Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	190.00	170.00	170.00	170.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	52.00	98.55	116.00	116.00	17.45	18%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>242.00</b>	<b>268.55</b>	<b>286.00</b>	<b>286.00</b>	<b>17.45</b>	<b>6%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1,037.62	1,037.62	1,037.62	1,037.62	0.00	0%
c. Special Education-NPS/LCI	34.08	34.08	34.08	34.08	0.00	0%
d. Special Education Extended Year	94.92	94.92	94.92	94.92	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>1,166.62</b>	<b>1,166.62</b>	<b>1,166.62</b>	<b>1,166.62</b>	<b>0.00</b>	<b>0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,408.62</b>	<b>1,435.17</b>	<b>1,452.62</b>	<b>1,452.62</b>	<b>17.45</b>	<b>1%</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>5. County Operations Grant ADA</b>	<b>257,365.56</b>	<b>255,882.10</b>	<b>255,882.10</b>	<b>255,882.10</b>	<b>0.00</b>	<b>0%</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	88.94	88.94	77.00	77.00	(11.94)	-13%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	88.94	88.94	77.00	77.00	(11.94)	-13%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	176.06	176.06	200.00	200.00	23.94	14%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	176.06	176.06	200.00	200.00	23.94	14%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	265.00	265.00	277.00	277.00	12.00	5%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	265.00	265.00	277.00	277.00	12.00	5%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>									
	111,364,480.02	88,638,627.50	89,824,222.11	84,411,516.08	82,709,819.13	83,059,099.31	106,453,016.57	110,364,770.71	
<b>B. RECEIPTS</b>									
LCCF/Revenue Limit Sources									
Principal Apportionment	404,397.00	382,481.00	750,959.00	727,914.00	727,915.00	750,958.00	727,913.00	910,095.39	
Property Taxes	0.00	6,758,713.00	160,346.00	10,110,420.00	25,458,277.00	33,411,233.00	30,937,583.00	367,778.01	
Miscellaneous Funds	9,265.00	(380,643.00)	89,724.00	87,861.00	35,144.00		(17,838,140.00)	3,102,067.36	
Federal Revenue	1,622,169.00	(5,135,759.00)	3,519,365.00	5,331,973.00	2,763,799.00	4,824,891.00	3,073,672.00	3,162,291.47	
Other State Revenue	2,002,566.00	(1,244,324.00)	320,328.00	729,777.00	1,224,498.00	1,224,498.00	961,583.00	571,394.28	
Other Local Revenue	92,748.00	2,111,507.00	4,696,088.00	1,224,473.00	3,391,111.00	1,318,780.00	5,307,817.00	1,732,298.03	
Interfund Transfers In	0.00	0.00	0.00	29,990.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>	<b>4,131,145.00</b>	<b>2,491,975.00</b>	<b>9,536,810.00</b>	<b>18,242,408.00</b>	<b>33,135,994.00</b>	<b>41,565,494.00</b>	<b>23,170,428.00</b>	<b>9,845,924.54</b>	
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	3,088,442.00	5,148,176.00	4,604,455.00	4,642,674.00	4,664,181.00	4,928,674.00	4,722,815.00	4,858,448.84	
Classified Salaries	5,298,165.00	5,496,254.00	5,191,176.00	5,388,744.00	5,391,678.00	5,336,999.00	5,255,684.00	5,425,815.52	
Employee Benefits	3,513,636.00	4,332,828.00	4,306,963.00	4,274,584.00	4,030,523.00	4,586,640.00	4,432,070.00	4,322,803.98	
Books and Supplies	19,064.00	275,610.00	450,961.00	364,123.00	444,592.00	368,147.00	299,192.00	570,647.49	
Services	2,459,277.00	2,612,549.00	435,294.00	3,045,854.00	2,720,827.00	2,183,376.00	4,029,083.00	5,620,832.58	
Capital Outlay	68,996.00	996,065.00	408,295.00	242,752.00	96,734.00	228,520.00	651,524.00	823,708.90	
Other Outgo	0.00	(30,931,526.00)	21,718.00	274,932.00	(15,338.00)	1,238,772.00	(25,781.00)	644,371.74	
Interfund Transfers Out	0.00	0.00	106,375.00	0.00	0.00	0.00	0.00	14,421.15	
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>	<b>14,447,580.00</b>	<b>(12,070,046.00)</b>	<b>15,525,237.00</b>	<b>18,233,663.00</b>	<b>17,332,997.00</b>	<b>18,871,128.00</b>	<b>19,364,587.00</b>	<b>22,281,050.20</b>	
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	23,954.74	0.00	0.00	(359,854.82)	(199,453.31)	559,308.13	0.00	(10,975.32)	
Accounts Receivable	17,693,612.68	2,506,609.31	11,976,171.23	3,067,407.44	647,231.49	15,098.94	12,215.64	26,359.50	
Due From Other Funds	2,959,382.03	(289,920.18)	0.00	3,249,302.21	0.00	0.00	0.00	0.00	
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>	<b>20,676,949.45</b>	<b>2,506,609.31</b>	<b>11,686,251.05</b>	<b>3,067,407.44</b>	<b>3,536,678.88</b>	<b>(184,354.37)</b>	<b>571,523.77</b>	<b>26,359.50</b>	<b>(490,618.49)</b>
Liabilities and Deferred Inflows									
Accounts Payable	41,427,528.10	4,522,399.25	34,340,996.69	1,237,782.00	708,182.32	15,378,982.40	332,297.30	11,115.46	18,682.93
Due To Other Funds	4,685,915.52	0.00	4,495.71	0.00	4,681,419.81	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	4,818,799.00	2,119,441.09	2,695,357.91	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>50,932,242.62</b>	<b>6,641,840.34</b>	<b>37,044,850.31</b>	<b>1,237,782.00</b>	<b>5,389,602.13</b>	<b>15,378,982.40</b>	<b>332,297.30</b>	<b>11,115.46</b>	<b>18,682.93</b>
Nonoperating									
Suspense Clearing	0.00	1,725,813.51	1,982,172.87	(1,253,904.47)	142,481.30	109,619.95	480,324.79	90,689.10	174,012.32
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>(30,255,293.17)</b>	<b>(2,409,417.52)</b>	<b>(23,376,426.39)</b>	<b>(1,710,441.95)</b>	<b>(15,453,716.82)</b>	<b>(15,453,716.82)</b>	<b>699,551.26</b>	<b>105,913.14</b>	<b>(335,299.10)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
	(12,725,852.52)	(8,814,405.39)	(5,412,706.03)	(1,701,696.95)	(349,280.18)	23,393,917.26	3,911,754.14	(12,770,414.76)	
<b>F. ENDING CASH (A + E)</b>									
	98,638,627.50	89,824,222.11	84,411,516.08	82,709,819.13	83,059,099.31	106,453,016.57	110,364,770.71	97,594,355.95	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
A. BEGINNING CASH	97,594,355.95	116,133,058.71	122,822,250.66	110,566,484.48				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	970,036.32	910,095.39	910,095.39	978,426.51		(0.01)	9,151,285.99	9,151,286.00
Property Taxes	17,502,889.97	24,590,975.31	977,955.17	16,895,663.54			167,171,824.00	167,171,824.00
Miscellaneous Funds	2,626,429.67	1,565,245.96	(4,098,822.06)	(4,182,984.94)		0.01	(18,949,709.00)	(18,949,709.00)
Federal Revenue	3,873,945.51	7,061,158.72	5,715,384.94	19,568,746.37		(0.01)	55,381,637.00	55,381,637.00
Other Local Revenue	1,355,725.43	929,851.71	991,512.96	7,840,340.62			16,443,001.00	16,443,001.00
Other State Revenue	13,962,322.08	2,312,040.43	5,751,229.44	4,294,200.02			46,194,614.00	46,194,614.00
Interfund Transfers In	0.00	0.00	0.00	0.00			29,990.00	29,990.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>40,291,348.98</b>	<b>37,369,367.52</b>	<b>10,247,355.84</b>	<b>45,394,392.12</b>	<b>0.00</b>	<b>(0.01)</b>	<b>275,422,642.99</b>	<b>275,422,643.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	4,984,452.04	4,975,661.12	5,081,152.16	6,907,006.85		(0.01)	58,606,138.00	58,606,138.00
Classified Salaries	5,462,364.18	5,522,171.09	5,638,462.30	7,044,605.92		(0.01)	66,452,119.00	66,452,119.00
Employee Benefits	4,349,728.02	4,364,685.82	4,385,626.74	12,931,110.43		0.01	59,831,197.00	59,831,197.00
Books and Supplies	619,303.26	938,738.93	1,444,335.78	4,782,625.55		(0.01)	10,577,340.00	10,577,340.00
Services	4,192,514.91	6,154,588.04	5,471,738.88	20,711,746.58		0.01	59,637,481.00	59,637,481.00
Capital Outlay	1,744,593.27	601,314.02	1,421,109.81	5,760,076.01		(0.01)	13,043,688.00	13,043,688.00
Other Outgo	312,785.22	7,204,315.30	102,552.53	55,357,375.21			34,184,177.00	34,184,177.00
Interfund Transfers Out	444,586.28	15,705.23	3,654.68	403,007.67		(0.01)	987,750.00	987,750.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>22,110,327.18</b>	<b>29,777,179.55</b>	<b>23,548,632.88</b>	<b>113,897,554.22</b>	<b>0.00</b>	<b>(0.03)</b>	<b>303,319,890.00</b>	<b>303,319,890.00</b>
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not In Treasury	(13,694.58)	(32,267.99)	22,149.07	9,788.82			(25,000.01)	
Accounts Receivable	324,387.61	485,012.10	844,775.50	(10,064,040.07)		(0.01)	9,361,585.52	
Due From Other Funds	(11,111.11)	0.00	39,058.22	(14,844,170.82)		0.01	(11,856,841.67)	
Stores	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00			0.00	
<b>SUBTOTAL</b>	<b>299,581.92</b>	<b>452,744.11</b>	<b>905,982.79</b>	<b>(24,898,422.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,520,256.16)</b>	
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable	57,142.17	(56,760.62)	2,051.98	(73,149,722.82)			(16,596,850.94)	
Due To Other Funds	0.00	0.00	0.00	(19,299,754.02)			(14,613,838.50)	
Current Loans	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	3,460.57	0.00	2,307.05	(2,409,056.00)		(0.01)	2,415,510.61	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00			0.00	
<b>SUBTOTAL</b>	<b>60,602.74</b>	<b>(56,760.62)</b>	<b>4,359.03</b>	<b>(94,858,532.84)</b>	<b>0.00</b>	<b>(0.01)</b>	<b>(28,795,178.83)</b>	
<b>Nonoperating</b>								
Suspense Clearing	118,701.78	(1,412,500.75)	143,887.10	(3,045,676.58)		(0.01)	(764,399.09)	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>357,680.96</b>	<b>(902,996.02)</b>	<b>1,045,510.86</b>	<b>66,914,434.19</b>	<b>0.00</b>	<b>0.00</b>	<b>25,510,523.56</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	18,538,702.76	6,689,191.95	(12,255,766.18)	(4,588,727.91)		0.00	(2,386,723.43)	(27,897,247.00)
<b>F. ENDING CASH (A + E)</b>								
	116,133,058.71	122,822,250.66	110,566,484.48	108,977,756.57				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							108,977,756.59	



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 16,912,539.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 166,947,642.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.13%

**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. Entry required  
\_\_\_\_\_

**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)	15,217,340.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,476,253.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,000.00
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)	999,944.46
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,749,537.46
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,749,537.46

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	97,819,733.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	38,759,499.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	33,799,277.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,957,564.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	99,631.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	8,544.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	9,315,014.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	12,093,711.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,535,679.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,871,175.54
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)	416,090.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,289,657.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	219,965,574.54

**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) 9.89%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18) 9.89%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>21,749,537.46</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(134,191.74)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.5%) 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 (10.5%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.75%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 10.50%  
 Highest rate used in any program: 9.75%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	1100	314,496.00	25,258.00	8.03%
01	3010	1,860,161.00	181,179.00	9.74%
01	3025	1,105,008.00	107,628.00	9.74%
01	3060	4,291,579.00	418,000.00	9.74%
01	3110	119,419.00	11,631.00	9.74%
01	3182	600,994.00	58,538.00	9.74%
01	3183	261,476.00	25,468.00	9.74%
01	3310	2,010,260.00	176,490.00	8.78%
01	3315	94,457.00	8,501.00	9.00%
01	3326	91,124.00	8,876.00	9.74%
01	3327	8,221.00	740.00	9.00%
01	3345	723.00	65.00	8.99%
01	3385	639,817.00	62,318.00	9.74%
01	3395	14,555.00	1,310.00	9.00%
01	4035	39,451.00	3,842.00	9.74%
01	4127	86,557.00	8,430.00	9.74%
01	4203	163,817.00	3,276.00	2.00%
01	4204	146,173.00	14,237.00	9.74%
01	5210	26,043,793.00	2,491,893.00	9.57%
01	5630	63,951.00	6,228.00	9.74%
01	5640	1,852,026.00	180,387.00	9.74%
01	5810	19,974.00	1,945.00	9.74%
01	6230	198,021.00	19,287.00	9.74%
01	6317	597,614.00	58,208.00	9.74%
01	6387	136,687.00	13,313.00	9.74%
01	6500	87,648,064.00	7,876,192.00	8.99%
01	6510	3,050,449.00	274,540.00	9.00%
01	6520	128,750.00	12,540.00	9.74%
01	6680	118,608.00	11,552.00	9.74%
01	6685	198,270.00	9,914.00	5.00%
01	6690	99,935.00	9,734.00	9.74%
01	6695	491,059.00	24,553.00	5.00%
01	7338	25,356.00	2,470.00	9.74%
01	7366	636,019.00	59,027.00	9.28%
01	7810	2,039,392.00	110,608.00	5.42%
01	8150	1,554,986.00	151,456.00	9.74%
01	9010	21,907,548.00	1,600,555.00	7.31%
12	5025	95,519.00	7,164.00	7.50%
12	5035	758,132.00	73,842.00	9.74%
12	5055	51,619.00	5,028.00	9.74%
12	5320	952,952.00	48,792.00	5.12%
12	5340	41,895.00	2,145.00	5.12%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6045	4,667.00	455.00	9.75%
12	6052	9,302.00	698.00	7.50%
12	6105	5,319,906.00	398,993.00	7.50%
12	9010	55,665.00	4,175.00	7.50%

Description	Object Codes	Projected Year Totals (Form 011) (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 AI, Line B5)		255,882.10	0.00%	255,882.10	0.00%	255,882.10
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	73,270,004.00	8.19%	79,273,868.00	0.08%	79,336,480.00
2. Federal Revenues	8100-8299	590,030.00	8.94%	642,750.00	0.00%	642,750.00
3. Other State Revenues	8300-8599	707,232.00	-0.32%	704,986.00	0.04%	705,277.00
4. Other Local Revenues	8600-8799	9,263,745.00	0.50%	9,310,321.00	0.20%	9,328,814.00
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	(672,868.00)	-39.67%	(405,941.00)	26.89%	(515,097.00)
6. Total (Sum lines A1 thru A5c)		83,158,143.00	7.66%	89,525,984.00	-0.03%	89,498,224.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,827,742.00		13,424,118.00
b. Step & Column Adjustment				128,277.00		133,925.00
c. Cost-of-Living Adjustment				468,099.00		293,074.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,827,742.00	4.65%	13,424,118.00	3.18%	13,851,117.00
2. Classified Salaries						
a. Base Salaries				26,894,195.00		28,569,664.00
b. Step & Column Adjustment				268,942.00		285,696.00
c. Cost-of-Living Adjustment				1,406,527.00		625,198.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,894,195.00	6.23%	28,569,664.00	3.19%	29,480,558.00
3. Employee Benefits	3000-3999	16,172,907.00	11.97%	18,108,720.00	5.19%	19,049,384.00
4. Books and Supplies	4000-4999	2,914,305.00	-6.12%	2,735,817.00	-0.09%	2,733,317.00
5. Services and Other Operating Expenditures	5000-5999	13,754,405.00	-17.03%	11,412,300.00	-0.10%	11,400,537.00
6. Capital Outlay	6000-6999	3,143,515.00	-66.42%	1,055,686.00	0.00%	1,055,686.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,286,536.00	13.65%	34,420,178.00	0.00%	34,420,178.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,546,223.00)	-2.28%	(14,214,056.00)	2.44%	(14,561,484.00)
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)		92,435,132.00	4.39%	96,496,427.00	1.99%	98,412,793.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(9,276,989.00)		(6,970,443.00)		(8,914,569.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,728,814.35		44,451,825.35		37,481,382.35
2. Ending Fund Balance (Sum lines C and D1)		44,451,825.35		37,481,382.35		28,566,813.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	19,112,239.00		15,539,141.00		12,594,223.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,132,796.00		11,414,074.00		11,635,796.00
2. Unassigned/Unappropriated	9790	13,181,790.35		10,503,167.35		4,311,794.35
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,451,825.35		37,481,382.35		28,566,813.35

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,132,796.00		11,414,074.00		11,635,796.00
c. Unassigned/Unappropriated	9790	13,181,790.35		10,503,167.35		4,311,794.35
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>25,314,586.35</b>		<b>21,917,241.35</b>		<b>15,947,590.35</b>
<b>F. ASSUMPTIONS</b>						
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.						

Description	Object Codes	Projected Year Totals (Form 011) (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 A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	84,103,397.00	11.88%	94,091,956.00	4.01%	97,866,466.00
2. Federal Revenues	8100-8299	54,791,607.00	-10.00%	49,312,611.00	-0.58%	49,028,735.00
3. Other State Revenues	8300-8599	15,735,769.00	-18.42%	12,837,578.00	0.04%	12,843,006.00
4. Other Local Revenues	8600-8799	36,930,869.00	-9.69%	33,351,391.00	0.00%	33,351,391.00
5. Other Financing Sources						
a. Transfers In	8900-8929	29,990.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	672,868.00	-19.01%	544,956.00	20.72%	657,879.00
6. Total (Sum lines A1 thru A5c)		192,264,500.00	-1.11%	190,138,492.00	1.90%	193,747,477.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				45,778,396.00		46,402,400.00
b. Step & Column Adjustment				457,784.00		464,024.00
c. Cost-of-Living Adjustment				1,210,604.00		906,813.00
d. Other Adjustments				(1,044,384.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,778,396.00	1.36%	46,402,400.00	2.95%	47,773,237.00
2. Classified Salaries						
a. Base Salaries				39,557,924.00		42,296,730.00
b. Step & Column Adjustment				395,579.00		422,967.00
c. Cost-of-Living Adjustment				2,343,227.00		793,420.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,557,924.00	6.92%	42,296,730.00	2.88%	43,513,117.00
3. Employee Benefits	3000-3999	43,658,290.00	11.62%	48,731,146.00	4.48%	50,915,865.00
4. Books and Supplies	4000-4999	7,663,035.00	-36.65%	4,854,379.00	-10.06%	4,365,906.00
5. Services and Other Operating Expenditures	5000-5999	45,883,076.00	-34.65%	29,986,481.00	-3.35%	28,982,644.00
6. Capital Outlay	6000-6999	9,900,173.00	-89.60%	1,029,889.00	0.00%	1,029,890.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,438,933.00	-56.43%	1,934,125.00	-2.56%	1,884,606.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	14,004,931.00	-2.75%	13,620,266.00	2.91%	14,016,853.00
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)		210,884,758.00	-10.45%	188,855,416.00	1.92%	192,482,118.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(18,620,258.00)		1,283,076.00		1,265,359.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,380,330.52		8,760,072.52		10,043,148.52
2. Ending Fund Balance (Sum lines C and D1)		8,760,072.52		10,043,148.52		11,308,507.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,760,072.85		10,043,148.52		11,308,507.52
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	(0.33)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,760,072.52		10,043,148.52		11,308,507.52



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
B1d - the adjustment is due to realigning of expenses.						

Description	Object Codes	Projected Year Totals (Form 011) (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 A1, Line B5)						
		255,882.10	0.00%	255,882.10	0.00%	255,882.10
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	157,373,401.00	10.16%	173,365,824.00	2.21%	177,202,946.00
2. Federal Revenues	8100-8299	55,381,637.00	-9.80%	49,955,361.00	-0.57%	49,671,485.00
3. Other State Revenues	8300-8599	16,443,001.00	-17.64%	13,542,564.00	0.04%	13,548,283.00
4. Other Local Revenues	8600-8799	46,194,614.00	-7.65%	42,661,712.00	0.04%	42,680,205.00
5. Other Financing Sources						
a. Transfers In	8900-8929	29,990.00	-100.00%	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%	139,015.00	2.71%	142,782.00
6. Total (Sum lines A1 thru A5c)		275,422,643.00	1.54%	279,664,476.00	1.28%	283,245,701.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,606,138.00		59,826,518.00
b. Step & Column Adjustment				586,061.00		597,949.00
c. Cost-of-Living Adjustment				1,678,703.00		1,199,887.00
d. Other Adjustments				(1,044,384.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,606,138.00	2.08%	59,826,518.00	3.01%	61,624,354.00
2. Classified Salaries						
a. Base Salaries				66,452,119.00		70,866,394.00
b. Step & Column Adjustment				664,521.00		708,663.00
c. Cost-of-Living Adjustment				3,749,754.00		1,418,618.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,452,119.00	6.64%	70,866,394.00	3.00%	72,993,675.00
3. Employee Benefits	3000-3999	59,831,197.00	11.71%	66,839,866.00	4.68%	69,965,249.00
4. Books and Supplies	4000-4999	10,577,340.00	-28.24%	7,590,196.00	-6.47%	7,099,223.00
5. Services and Other Operating Expenditures	5000-5999	59,637,481.00	-30.58%	41,398,781.00	-2.45%	40,383,181.00
6. Capital Outlay	6000-6999	13,043,688.00	-84.01%	2,085,575.00	0.00%	2,085,576.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	34,725,469.00	4.69%	36,354,303.00	-0.14%	36,304,784.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(541,292.00)	9.70%	(593,790.00)	-8.28%	(544,631.00)
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)		303,319,890.00	-5.92%	285,351,843.00	1.94%	290,894,911.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(27,897,247.00)		(5,687,367.00)		(7,649,210.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		81,109,144.87		53,211,897.87		47,524,530.87
2. Ending Fund Balance (Sum lines C and D1)		53,211,897.87		47,524,530.87		39,875,320.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	8,760,072.85		10,043,148.52		11,308,507.52
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	19,112,239.00		15,539,141.00		12,594,223.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,132,796.00		11,414,074.00		11,635,796.00
2. Unassigned/Unappropriated	9790	13,181,790.02		10,503,167.35		4,311,794.35
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,211,897.87		47,524,530.87		39,875,320.87

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,132,796.00		11,414,074.00		11,635,796.00
c. Unassigned/Unappropriated	9790	13,181,790.35		10,503,167.35		4,311,794.35
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.33)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		25,314,586.02		21,917,241.35		15,947,590.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.35%		7.68%		5.48%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		67,523,811.00		67,253,811.00		67,523,811.00
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)						
		303,319,890.00		285,351,843.00		290,894,911.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		303,319,890.00		285,351,843.00		290,894,911.00
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)		303,319,890.00		285,351,843.00		290,894,911.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,066,397.80		5,707,036.86		5,817,898.22
f. Reserve Standard - By Amount (Refer to Form 01CSI, 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)		6,066,397.80		5,707,036.86		5,817,898.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim

Santa Clara County Office of Education  
Santa Clara County

2019-20 Projected Year Totals  
Every Student Succeeds Act Maintenance of Effort Expenditures

43 10439 0000000  
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	303,319,890.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,072,677.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	99,631.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,178,690.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	33,635,076.00
5. Interfund Transfers Out	All	9300	7600-7629	987,750.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,871,063.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,593,617.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				58,365,827.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				189,881,386.00

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		563.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		337,267.12
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	165,602,568.94	329,708.26
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)	165,602,568.94	329,708.26
B. Required effort (Line A.2 times 90%)	149,042,312.05	296,737.43
C. Current year expenditures (Line I.E and Line II.B)	189,881,386.00	337,267.12
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(100,443.00)	0.00	(541,292.00)				
Other Sources/Uses Detail					29,990.00	987,750.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	100,243.00	0.00	541,292.00	0.00				
Other Sources/Uses Detail					0.00	29,990.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					987,750.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
 2019-20 Projected Year Totals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>100,443.00</b>	<b>(100,443.00)</b>	<b>541,292.00</b>	<b>(541,292.00)</b>	<b>1,017,740.00</b>	<b>1,017,740.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the County Office's ADA Variances**

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>				
Current Year (2019-20)	357.49	363.00	1.5%	Met
1st Subsequent Year (2020-21)	357.49	367.00	2.7%	Not Met
2nd Subsequent Year (2021-22)	357.49	367.00	2.7%	Not Met
<b>District Funded County Program ADA (Form AI, Line B2g)</b>				
Current Year (2019-20)	1,166.62	1,166.62	0.0%	Met
1st Subsequent Year (2020-21)	1,166.62	1,166.62	0.0%	Met
2nd Subsequent Year (2021-22)	1,166.62	1,166.62	0.0%	Met
<b>County Operations Grant ADA (Form AI, Line B5)</b>				
Current Year (2019-20)	255,882.10	255,882.10	0.0%	Met
1st Subsequent Year (2020-21)	255,882.10	255,882.10	0.0%	Met
2nd Subsequent Year (2021-22)	255,882.10	255,882.10	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b>				
Current Year (2019-20)	176.06	200.00	13.6%	Not Met
1st Subsequent Year (2020-21)	176.06	200.00	13.6%	Not Met
2nd Subsequent Year (2021-22)	176.06	200.00	13.6%	Not Met

**1B. Comparison of County Office ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Charter School projected ADA increased due to: Added 1 teacher which increased student enrollment and redesigned retention program so more students are staying in the program. For Community Schools, the increase is due to expanded services within IS for Chronic Absent students

**2. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2019-20)	175,984,069.00		
1st Subsequent Year (2020-21)	176,040,806.00	188,106,222.00	6.9%	Not Met
2nd Subsequent Year (2021-22)	176,100,442.00	188,168,834.00	6.9%	Not Met

**2B. 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 LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
 (required if NOT met)

Due to increase in Community Redevelopment Funds

**3. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2019-20)	184,169,654.00	184,889,454.00	0.4%	Met
1st Subsequent Year (2020-21)	183,243,881.00	197,532,778.00	7.8%	Not Met
2nd Subsequent Year (2021-22)	185,751,065.00	204,583,278.00	10.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since first interim by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
 (required if NOT met)

Negotiated salary increases in current year and 2 out years

**4. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2019-20)	55,481,811.00	55,381,637.00	-0.2%	No
1st Subsequent Year (2020-21)	51,434,695.00	49,955,361.00	-2.9%	No
2nd Subsequent Year (2021-22)	51,150,819.00	49,671,485.00	-2.9%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2019-20)	16,054,786.00	16,443,001.00	2.4%	No
1st Subsequent Year (2020-21)	11,350,711.00	13,542,564.00	19.3%	Yes
2nd Subsequent Year (2021-22)	11,350,711.00	13,548,283.00	19.4%	Yes

**Explanation:**  
(required if Yes)

STRS on behalf was missed in the 1st interim MYP projections for 2 out years and is included in this 2nd interim report. Backed out carry-over funds from 18-19 to 19-20.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2019-20)	46,171,169.00	46,194,614.00	0.1%	No
1st Subsequent Year (2020-21)	42,624,003.00	42,661,712.00	0.1%	No
2nd Subsequent Year (2021-22)	42,765,582.00	42,680,205.00	-0.2%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2019-20)	11,122,737.00	10,577,340.00	-4.9%	No
1st Subsequent Year (2020-21)	7,177,504.00	7,590,196.00	5.7%	Yes
2nd Subsequent Year (2021-22)	7,345,445.00	7,099,223.00	-3.4%	No

**Explanation:**  
(required if Yes)

Realignment of projected expenses.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2019-20)	56,723,942.00	59,637,481.00	5.1%	Yes
1st Subsequent Year (2020-21)	42,245,897.00	41,398,781.00	-2.0%	No
2nd Subsequent Year (2021-22)	40,819,715.00	40,383,181.00	-1.1%	No

**Explanation:**  
(required if Yes)

The increase is due to realignment of budget from salaries and benefits (from unfilled positions) to contracted services in the current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2019-20)	117,707,766.00	118,019,252.00	0.3%	Met
1st Subsequent Year (2020-21)	105,409,409.00	106,159,637.00	0.7%	Met
2nd Subsequent Year (2021-22)	105,267,112.00	105,899,973.00	0.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2019-20)	67,846,679.00	70,214,821.00	3.5%	Met
1st Subsequent Year (2020-21)	49,423,401.00	48,988,977.00	-0.9%	Met
2nd Subsequent Year (2021-22)	48,165,160.00	47,482,404.00	-1.4%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

**Explanation:**  
 Federal Revenue  
 (linked from 4A  
 if NOT met)

**Explanation:**  
 Other State Revenue  
 (linked from 4A  
 if NOT met)

**Explanation:**  
 Other Local Revenue  
 (linked from 4A  
 if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

**Explanation:**  
 Books and Supplies  
 (linked from 4A  
 if NOT met)

**Explanation:**  
 Services and Other Exps  
 (linked from 4A  
 if NOT met)

**5. CRITERION: Facilities Maintenance**

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

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

**NOTE:** 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:** Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,743,632.00	2,773,054.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		2,743,632.00	

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

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

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

**6. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	8.4%	7.7%	5.5%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>2.8%</b>	<b>2.6%</b>	<b>1.8%</b>

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

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

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

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

	Current Year Projected Year Totals (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)	67,523,811.00	67,253,811.00	67,523,811.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(9,276,989.00)	92,435,132.00	10.0%	Not Met
1st Subsequent Year (2020-21)	(6,970,443.00)	96,496,427.00	7.2%	Not Met
2nd Subsequent Year (2021-22)	(8,914,569.00)	98,412,793.00	9.1%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

The current year are covered by the carry-over from FY 18-19 for around \$5.4M and \$3.5M is for one-time technology and facilities projects.

**7. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2019-20)	53,211,897.87	Met
1st Subsequent Year (2020-21)	47,524,530.87	Met
2nd Subsequent Year (2021-22)	39,875,320.87	Met

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

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

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

**Explanation:**  
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	108,977,756.57	Met

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

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

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

**Explanation:**  
 (required if NOT met)



**8. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
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

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

<sup>2</sup> 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.

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

	Current Year (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 6B2b) if Criterion 6B, Line 1 is No:	303,319,890	285,351,843	290,894,911
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	303,319,890.00	285,351,843.00	290,894,911.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	303,319,890.00	285,351,843.00	290,894,911.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	6,066,397.80	5,707,036.86	5,817,898.22
6. Reserve Standard - by Amount (From percentage level chart above)	2,065,000.00	2,065,000.00	2,065,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>6,066,397.80</b>	<b>5,707,036.86</b>	<b>5,817,898.22</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,132,796.00	11,414,074.00	11,635,796.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	13,181,790.35	10,503,167.35	4,311,794.35
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.33)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	25,314,586.02	21,917,241.35	15,947,590.35
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.35%	7.68%	5.48%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>6,066,397.80</b>	<b>5,707,036.86</b>	<b>5,817,898.22</b>
Status:	Met	Met	Met

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

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2019-20)	(1,416,070.00)	(1,367,652.00)	-3.4%	(48,418.00)	Met
1st Subsequent Year (2020-21)	(1,598,665.00)	(1,351,037.00)	-15.5%	(247,628.00)	Not Met
2nd Subsequent Year (2021-22)	(1,686,463.00)	(1,524,992.00)	-9.6%	(161,471.00)	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2019-20)	29,990.00	29,990.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2019-20)	987,750.00	987,750.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	984,000.00	984,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	983,500.00	983,500.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

backed out current year one-time contributions in the two out years

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

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

<sup>1</sup>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: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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		18-19 Form Debt		6,253,481

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
<b>TOTAL:</b>				<b>10,508,481</b>

Type of Commitment (continued):	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) 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) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>979,250</b>	<b>987,750</b>	<b>984,000</b>	<b>983,500</b>

**Has total annual payment increased over prior year (2018-19)?** **Yes** **Yes** **Yes**

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	22,220,134.00	24,488,571.00
b. OPEB plan(s) fiduciary net position (if applicable)	24,000,000.00	25,471,462.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(1,779,866.00)	(982,891.00)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2018	

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	0.00	0.00
1st Subsequent Year (2020-21)	0.00	0.00
2nd Subsequent Year (2021-22)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	1,622,582.00	1,563,127.00
1st Subsequent Year (2020-21)	1,622,582.00	1,563,127.00
2nd Subsequent Year (2021-22)	1,622,582.00	1,563,127.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	1,252,435.00	1,322,430.00
1st Subsequent Year (2020-21)	1,282,668.00	1,428,000.00
2nd Subsequent Year (2021-22)	1,308,321.00	1,545,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	69	69
1st Subsequent Year (2020-21)	69	69
2nd Subsequent Year (2021-22)	69	69

4. Comments:



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

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

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes
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b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

Yes
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c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No
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2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	12,708,000	13,929,000
b.	0	0

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
 Current Year (2019-20)  
 1st Subsequent Year (2020-21)  
 2nd Subsequent Year (2021-22)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2019-20)	7,995,140	9,211,140
1st Subsequent Year (2020-21)	7,995,140	9,211,140
2nd Subsequent Year (2021-22)	7,995,140	9,211,140

b. Amount contributed (funded) for self-insurance programs  
 Current Year (2019-20)  
 1st Subsequent Year (2020-21)  
 2nd Subsequent Year (2021-22)

Current Year (2019-20)	7,995,140	9,211,140
1st Subsequent Year (2020-21)	7,995,140	9,211,140
2nd Subsequent Year (2021-22)	7,995,140	9,211,140

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current 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	394.3	394.3	394.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

**Negotiations Settled Since First Interim Projections**

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2022

4. Salary settlement:

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

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

Yes

Yes

Yes

**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")

1,553,507

3,197,323

4,336,337

3.0%

3.0%

2.0%

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

A combination of restricted and unrestricted funds will be used to support multiyear salary commitments.

**Negotiations Not Settled**

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

31,340

6. Amount included for any tentative salary schedule increases

Current Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

66,303

149,608

206,258

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
232,428	684,403	924,499
78.9%	83.6%	87.8%
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
437,655	468,126	475,681
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	945.5	994.2	994.2	994.2

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

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

**Negotiations Settled Since First Interim Projections**

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

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

4. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

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

**Multiyear Agreement**

Total cost of salary settlement	1,765,391	7,326,224	9,206,685
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.0%	2.0%

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

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

	Current Year (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 interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
535,079	1,909,110	2,462,502
78.9%	83.6%	87.8%
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
 If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
519,752	557,420	591,144
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	168.9	192.9	192.9	192.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No		Yes	Yes
	731,694	1,706,147	2,440,906
	3.0%	3.0%	2.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the interim 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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No		Yes	Yes
	108,733	314,992	425,524
	78.9%	83.6%	87.8%
	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the interim 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)
Yes		Yes	Yes
	222,808	225,036	233,892
	0.0%	0.0%	0.0%

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes		Yes	Yes
	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
  
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to the CDE.)
  
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A8. County Office of Education Chief Business Officer, James Novak, started on July 15, 2019 replacing former CBO Megan Reilly.

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**End of County Office Second Interim Criteria and Standards Review**

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SACS2019ALL Financial Reporting Software - 2019.2.0  
2/28/2020 9:17:10 AM

43-10439-0000000

Second Interim  
2019-20 Original Budget  
Technical Review Checks

Santa Clara County Office of Education  
County

Santa Clara

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0  
2/28/2020 9:17:22 AM

43-10439-0000000

Second Interim  
2019-20 Board Approved Operating Budget  
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)
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- 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.

SACS2019ALL Financial Reporting Software - 2019.2.0  
2/28/2020 9:16:34 AM

43-10439-0000000

Second Interim  
2019-20 Projected Totals  
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:

SACS2019ALL Financial Reporting Software - 2019.2.0  
2/28/2020 9:16:49 AM

43-10439-0000000

Second Interim  
2019-20 Actuals to Date  
Technical Review Checks

Santa Clara County Office of Education  
County

Santa Clara

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

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

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.