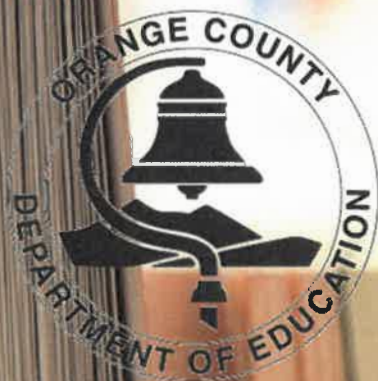


Orange County Department of Education



2019-2020 Second Interim Budget

**Al Mijares, Ph.D.,
County Superintendent of Schools**

Orange County Board of Education

Rebecca "Beckie" Gomez	Trustee Area 1
Mari Barke	Trustee Area 2
Ken L. Williams, Jr., D.O.	Trustee Area 3
John (Jack) W. Bedell, Ph.D.	Trustee Area 4
Lisa Sparks, Ph.D.	Trustee Area 5

March 4, 2020

Orange County Department of Education
2019-20 Budget Variances Second Interim

Object Code		2019-20 First Interim	2019-20 Second Interim	Variance
41xx	Textbooks	633,957	617,495	(16,462)
42xx	Other Books	131,352	127,216	(4,136)
43xx	Materials & Supplies	10,564,909	10,920,587	355,678
4301	General Supplies	4,283,322	4,174,205	(109,117)
4302	Safety and Health Supplies	55,702	57,302	1,600
4303	Custodial Supplies	136,515	153,415	16,900
4304	Paper (data processing)	20,000	95,000	75,000
4305	Food Supplies	7,000	7,000	-
4308	Printing by Vendor	258,367	191,730	(66,637)
4309	misc printing supplies	250	250	-
4310	Instructional Supplies	3,521,022	4,912,837	1,391,815
	<u>New over \$25,000</u>			
	<i>TUPE</i>		25,000	25,000
	<u>Increase over \$25,000</u>			
	<i>CTE Incentive Grant</i>	1,350	1,226,095	1,224,745
	<i>IMPACT (Quality Child Care)</i>	36,550	151,517	114,967
	<i>Dual Language</i>	99,748	203,271	103,523
	<i>Reductions in various programs</i>		(76,420)	(76,420)
4312	Graphics by vendor	500	500	-
4315	Building maint. Supplies	26,781	41,331	14,550
4321	Vehicle Fuel	79,316	81,516	2,200
4325	Vehicle maint. Supplies	32,815	32,685	(130)
4355	Subscriptions	82,754	80,797	(1,957)
4365	Postage	-	-	-
4399	Holding Contingency	2,060,565	1,092,019	(968,546)
	(these funds were distributed to 4310)			
	Total 4300	10,564,909	10,920,587	355,678
				-
44xx	Equipment	3,355,206	3,675,890	320,684
	<u>Increase over \$25,000</u>			
	<i>Equipment outlined in LCAP for Juvenile Court Schools</i>	78,491	125,491	47,000
	<i>Equipment outlined in LCAP for Community Schools</i>	107,956	222,442	114,486
	<i>CTE Grant</i>	5,685	99,481	93,796
	<i>various programs under \$25,000</i>			65,402
47xx	Food	612,000	612,000	-
Total	Supplies and Equipment	15,297,424	15,953,188	655,764
				-

Orange County Department of Education
2019-20 Budget Variances Second Interim

Object Code		2019-20 First Interim	2019-20 Second Interim	Variance
5100	Subagreements	12,788,873	15,716,579	2,927,706
	<u>Increase over \$25,000</u>			
	<i>Impact HUB</i>	57,600	392,434	334,834
	<i>K12 Strong Workforce</i>	3,964,792	6,682,664	2,717,872
	<i>MTSS</i>	1,030,695	905,695	(125,000)
5210	Travel and Conference (local)	477,376	480,134	2,758
5220	Travel and Conference	1,429,157	1,269,373	(159,784)
5230	Conference/workshop Registration	997,418	1,142,587	145,169
	<u>Increase over \$25,000</u>			
	<i>Impact Hub</i>	22,425	103,150	80,725
	<i>various changes in 126 programs that do not exceed \$25,000</i>			
5310	Dues and Memberships	328,370	414,580	86,210
	<u>Increase over \$25,000</u>			
	<i>We have over 78 programs that have budgeted for increases that are supporting community partners (Love them All Foundation, Boy Scouts, United Way, Drug Use is Life Abuse) Some items should be moved to registrations instead of dues and memberships</i>			
5450	Casualty Insurance	350,000	350,000	-
55xx	Utilities	1,061,846	1,166,561	104,715
	<u>Increase over \$25,000</u>			
	<i>Electricity for all sites</i>	858,009	942,209	84,200
	<i>Water and waste increased but below \$25,000</i>			
56XX	Rentals, leases and Repairs	10,836,960	11,045,086	208,126
	<u>Increase over \$25,000</u>			
	<i>New or repaired facilities for Juvenile Court Schools</i>			70,434
	<i>Rental of Facilities for off-site events deposit for events in July</i>			137,692
57xx	Transfers of Direct Costs	(34,720)	(36,440)	(1,720)

Orange County Department of Education
2019-20 Budget Variances Second Interim

Object Code		2019-20 First Interim	2019-20 Second Interim	Variance
58XX	Professional/consulting and operating expenses			
5805	Landscaping	71,763	82,433	10,670
5810	Consultant- Instructional	2,133,975	2,370,768	236,793
	<u>Increase over \$25,000</u>			
	<i>TUPE - Orange County</i>	41,951	71,951	30,000
	<i>Title I - ACCESS</i>	70,000	100,000	30,000
	<i>Ca Complete Census</i>	47,104	147,860	100,756
	<i>Project GLAD</i>	4,000	30,000	26,000
	<i>MAA</i>	62,271	83,662	21,391
	<i>Changes in various programs below \$25,000</i>			28,646
5811	Student awards	1,300,071	1,167,342	(132,729)
5815	Service Contract - Custodial	755,937	791,063	35,126
	<u>Increase over \$25,000</u>			
	<i>Increase in custodial contract for Kalmus site, due to weekend and evening functions</i>			
5820	Service Contract - Field Trips	93,083	94,333	1,250
5829	Student Scholarships	4,650	4,000	(650)
5830	Svcs contract pupil transportation	333,336	332,636	(700)
5837	Tuition Fees/ non ee	2,000	3,300	1,300
5839	Stipend non-employee	11,700	11,700	-
5843	Svcs contract pupil transportation		1,000	
5851	Svcs Contract-Non-Inst. Consultants	6,235,509	7,516,852	1,281,343
	<u>New Programs</u>			
	<i>Redevelopment</i>	-	216,101	216,101
	<u>Increase over \$25,000</u>			
	<i>COE LCAP Support for districts (Inflexion)</i>	5,000	194,500	189,500
	<i>Classified Employee Grant</i>	125,774	177,000	51,226
	<i>Contract for SARC (school accountability report cards)</i>	1,889	278,089	276,200
	<i>Fiscal Services Contract for IT Security, actuarial report, Mtax for refund of property tax fees)</i>	45,000	145,000	100,000
	<i>MTSS (payments for students/schools participating in the program)</i>	395,000	819,032	424,032
	<i>various changes less than 25,000</i>			24,284

Orange County Department of Education
2019-20 Budget Variances Second Interim

Object Code		2019-20 First Interim	2019-20 Second Interim	Variance
5855	Svcs Contract-Negotiations	50,000	50,000	-
5857	SVC - Contract - Audit	65,000	79,100	14,100
5859	SVC - Contract -Data Processing	600,000	544,600	(55,400)
5862/64	SVC - Contract day care provider	180	130	(50)
5865	Other Service Contract- Misc	6,796,588	6,697,549	(99,039)
5868	Advertising	1,150	1,150	-
5869	Advertising-Newspaper	26,800	49,800	23,000
5875	Hearings and Legal Costs	1,348,608	1,702,608	354,000
	Increase over \$25,000			
	<i>Attorney Fees fro Board and Superintendent</i>			
5879	Physicals TB Tests	26,000	26,000	-
5881	Meeting/workshop refreshments	1,274,512	1,177,528	(96,984)
	Increase over \$25,000			
	<i>deposit for 2020 PLI conference</i>			
5882	Fingerprinting	142,407	142,407	-
5885	Reimburse employee for Tuition	8,000	2,000	(6,000)
5886	Reimburse for Insur Claims	3,000	3,000	-
5887	Insurance Deductible	15,000	15,000	-
5899	Holding Account	(606,000)	(206,000)	400,000
	<i>Decreased projected savings in holding account and allocated to other object codes</i>			
58XX	Total Services	21,491,258	24,923,494	3,432,236
59xx	Communication	882,572	874,771	(7,801)
Total Services and Operating Expenses		56,542,631	66,372,877	9,830,246
6XXX	Capital Outlay			
6410	New Equipment	3,389,854	2,991,676	(398,178)
6530	Equipment Replacement	251,000	308,807	57,807
	<i>Allocated for additional replacements for school sites</i>			
Total 6000	Total Capital Outlay	5,145,854	4,805,483	(340,371)
7XXX	Other Outgo	47,990,416	49,343,821	1,353,405
	Increase in pass thru payments for MAA			

ORANGE COUNTY DEPARTMENT OF EDUCATION
2019-20 Second Interim Budget
March 4, 2020

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$396,741 due to the following:</p> <ul style="list-style-type: none"> • \$1,074,294 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education • \$836,738 increase due to the AB602 transfer of Property Tax to the North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru) • (\$1,129,614) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will increase state revenue to them. The outflow of funds is recorded under object code 7200. • (\$384,677) decrease in funding for County Office support for districts that are identified for Differentiated Assistance to help schools build capacity and sustain improvement in identified areas. <p><i>No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.</i></p>
(2) Federal Revenue	<p>Increased by a net of \$971,106 due to the following:</p> <ul style="list-style-type: none"> • \$1,126,648 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$72,257 increase for changes in various categorical programs • (\$227,799) decrease for Medi-Cal billing program
(3) Other State Revenue	<p>Decreased by a net of (\$79,663) due to the following:</p> <ul style="list-style-type: none"> • \$181,086 increase for California Complete Count-Census 2020 • (\$174,019) decrease in Tobacco Use Prevention Program (TUPE) Building Capacity • (\$86,730) decrease in various state programs
(4) Other Local Revenue	<p>Increased by a net of \$1,668,381 due to the following:</p> <ul style="list-style-type: none"> • \$1,289,174 increase in interest earnings • \$587,080 increase in contract fees for various programs • (\$207,873) decrease in other local revenue for various

ORANGE COUNTY DEPARTMENT OF EDUCATION
2019-20 Second Interim Budget
March 4, 2020

EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$709,179) due to the following:</p> <ul style="list-style-type: none"> • (\$411,053) decrease for (July – January) salary savings for unfilled positions budgeted for the whole year • (\$298,126) decrease for vacant and new certificated positions that are projected to be filled this year • Negotiations with certificated and management bargaining groups have been settled for 2019-20 and are budgeted
(6) Classified Salaries	<p>Decreased by a net of (\$891,214) due to the following:</p> <ul style="list-style-type: none"> • \$785,745 increase for vacant and new certificated positions that are projected to be filled this year • (\$915,340) decrease for (July – January) salary savings for unfilled positions budgeted for the whole year • (\$761,619) decrease for vacant positions budgeted for the whole year that were only filled for a portion of 2019-20 • Negotiations with classified, supervisory, and management bargaining groups have been settled for 2019-20 and are budgeted
(7) Employee Benefits	<p>Decreased by a net of (\$781,362) due to the following:</p> <ul style="list-style-type: none"> • (\$781,362) decrease for (July- February) benefit savings for unfilled positions budgeted for the whole year • Negotiations with all bargaining groups have been settled for 2019-20 and are budgeted
(8) Books and Supplies	<p>Increased by a net of \$655,764 due to the following:</p> <ul style="list-style-type: none"> • \$1,303,623 increase in instructional materials and supplies for various programs • \$320,687 increase in equipment for various programs • (\$968,546) decrease for holding accounts for various programs awaiting program guidelines
(9) Services, Other Operating Expenses	<p>Increased by a net of \$5,272,409 due to the following:</p> <ul style="list-style-type: none"> • \$2,927,706 increase in pass through sub-agreements for various programs • \$1,248,914 increase for contracts for various programs • \$741,789 increase for various miscellaneous operating expenses for various programs • \$354,000 increase in hearings and legal costs
(10) Capital Outlay	<p>Decreased by a net of (\$340,371) due to the following:</p> <ul style="list-style-type: none"> • \$1,070,507 increase for new and replacement equipment for various programs • (\$1,410,878) decrease in new lab equipment for the Career Technical Education Incentive program [reclassified to instructional materials]

ORANGE COUNTY DEPARTMENT OF EDUCATION
2019-20 Second Interim Budget
March 4, 2020

(11) Other Outgo	<p>Increased by a net of \$1,353,405 due to the following:</p> <ul style="list-style-type: none"> • \$2,483,019 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • (\$1,129,614) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]
(12) Indirect Costs	<p>Increased by a net of \$332,023 due to the following:</p> <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	<p>Increased by a net of \$45,314 due to the following:</p> <ul style="list-style-type: none"> • \$45,314 increase for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$196,718,138 \$109,375,579 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$44,438,499 designated as Legally Restricted for programs • \$42,834,060 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$109,375,579</p>

Orange County Department of Education

2/25/2020	2019-20			2019-20			Variance		
	First Interim Budget (FI)		Total	Second Interim Budget (SI)		Total	2019-20 SI - vs. 2019-20 FI		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
Revenue									
LCFF/Revenue Limit	100,619,385	4,898,117	105,517,502	100,858,767	5,055,476	105,914,243	239,382	157,359	396,741
Federal	36,175,063	14,250,617	50,425,680	37,301,711	14,095,075	51,396,786	1,126,648	(155,542)	971,106
Other State	3,130,722	16,081,549	19,212,271	3,041,401	16,091,207	19,132,608	(89,321)	9,658	(79,663)
Local Revenue	50,796,099	53,215,565	104,011,664	52,419,057	53,260,988	105,680,045	1,622,958	45,423	1,668,381
Total Revenue	190,721,269	88,445,848	279,167,117	193,620,936	88,502,746	282,123,682	2,899,667	56,898	2,956,565
Expenditures									
Certificated	31,329,891	17,908,128	49,238,019	30,657,281	17,871,559	48,528,840	(672,610)	(36,569)	(709,179)
Classified	35,680,626	22,847,236	58,527,862	35,006,983	22,629,665	57,636,648	(673,643)	(217,571)	(891,214)
Benefits	29,594,154	23,418,606	53,012,760	28,977,812	23,253,586	52,231,398	(616,342)	(165,020)	(781,362)
Books and Supplies	11,401,278	3,896,146	15,297,424	11,026,804	4,926,384	15,953,188	(374,474)	1,030,238	655,764
Services	32,621,236	17,189,885	49,811,121	33,762,673	21,320,857	55,083,530	1,141,437	4,130,972	5,272,409
Capital Outlay	3,495,992	1,649,862	5,145,854	4,555,499	249,984	4,805,483	1,059,507	(1,399,878)	(340,371)
Other Outgo	47,922,842	67,574	47,990,416	49,282,891	60,930	49,343,821	1,360,049	(6,644)	1,353,405
Transfers of Indirect	(10,639,324)	6,744,719	(3,894,605)	(11,123,553)	6,896,925	(4,226,628)	(484,229)	152,206	(332,023)
Total Expenditures	181,406,695	93,722,156	275,128,851	182,146,390	97,209,890	279,356,280	739,695	3,487,734	4,227,429
Excess/Deficiency	9,314,574	(5,276,308)	4,038,266	11,474,546	(8,707,144)	2,767,402	2,159,972	(3,430,836)	(1,270,864)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(512,590)	(980,735)	(1,493,325)	(557,904)	(980,735)	(1,538,639)	(45,314)	-	(45,314)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(10,297,268)	10,297,268	-	(10,016,806)	10,016,806	-	280,462	(280,462)	-
All Other Sources	(10,809,858)	9,316,533	(1,493,325)	(10,574,710)	9,036,071	(1,538,639)	235,148	(280,462)	(45,314)
Net Increase or									
Decrease in Fund	(1,495,284)	4,040,225	2,544,941	899,836	328,927	1,228,763	2,395,120	(3,711,298)	(1,316,178)
Beginning Balance	151,379,803	44,109,572	195,489,375	151,379,803	44,109,572	195,489,375	-	-	-
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	149,884,519	48,149,797	198,034,316	152,279,639	44,438,499	196,718,138	2,395,120	(3,711,298)	(1,316,178)

2019-20 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

30 10306 000000C
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	108,386,134.00	105,517,502.00	62,441,487.00	105,914,243.00	396,741.00	0.4%
2) Federal Revenue		8100-8299	37,852,374.00	50,425,680.00	25,184,660.52	51,396,786.00	971,106.00	1.9%
3) Other State Revenue		8300-8599	15,100,945.00	19,212,271.00	7,947,115.70	19,132,608.00	(79,663.00)	-0.4%
4) Other Local Revenue		8600-8799	95,159,366.00	104,011,664.00	54,452,683.48	105,680,045.00	1,668,381.00	1.6%
5) TOTAL, REVENUES			256,498,819.00	279,167,117.00	150,025,946.70	282,123,682.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,508,441.00	49,238,019.00	27,818,098.58	48,528,840.00	709,179.00	1.4%
2) Classified Salaries		2000-2999	56,357,115.00	58,527,862.00	27,863,350.60	57,636,648.00	891,214.00	1.5%
3) Employee Benefits		3000-3999	54,377,266.00	53,012,760.00	24,531,318.35	52,231,398.00	781,362.00	1.5%
4) Books and Supplies		4000-4999	15,598,310.00	15,297,424.00	3,439,358.19	15,953,188.00	(655,764.00)	-4.3%
5) Services and Other Operating Expenditures		5000-5999	43,684,798.00	49,811,121.00	20,267,231.50	55,083,530.00	(5,272,409.00)	-10.6%
6) Capital Outlay		6000-6999	2,824,000.00	5,145,854.00	914,725.19	4,805,483.00	340,371.00	6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	37,841,490.00	47,990,416.00	16,599,869.24	49,343,821.00	(1,353,405.00)	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,671,398.00)	(3,894,605.00)	(642,579.38)	(4,226,628.00)	332,023.00	-8.5%
9) TOTAL, EXPENDITURES			257,520,022.00	275,128,851.00	120,791,372.27	279,356,280.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,021,203.00)	4,038,266.00	29,234,574.43	2,767,402.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,836,878.00	1,493,325.00	0.00	1,538,639.00	(45,314.00)	-3.0%
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			(1,836,878.00)	(1,493,325.00)	0.00	(1,538,639.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,858,081.00)	2,544,941.00	29,234,574.43	1,228,763.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	189,826,449.00	195,489,375.00		195,489,375.00	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)			189,826,449.00	195,489,375.00		195,489,375.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,826,449.00	195,489,375.00		195,489,375.00		
2) Ending Balance, June 30 (E + F1e)			186,968,368.00	198,034,316.00		196,718,138.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
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	41,156,773.00	48,149,797.00		44,438,499.00		
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	39,664,727.00	42,634,952.00		42,834,060.00		
ACCESS LCFF/LCAP Priorities	0000	9780	8,429,571.00					
Mandated Costs	0000	9780	4,331,454.00					
COE LCAP Support & Approval	0000	9780	3,676,689.00					
OCDE ERATE	0000	9780	3,329,828.00					
Medical Administrative Activities (MAA	0000	9780	2,347,865.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
EISS Workshops	0000	9780	782,129.00					
Reserve for Outdated Checks	0000	9780	770,728.00					
Various Other Designated Programs	0000	9780	675,015.00					
Medi-Cal Reimbursement	0000	9780	462,953.00					
Time & Attendance	0000	9780	459,531.00					
Information Technology Imaging Serv	0000	9780	391,006.00					
Various Workshops & Trainings	0000	9780	354,741.00					
General Liability Ins	0000	9780	235,104.00					
Special Schools Tier III	0000	9780	149,852.00					
College & Career Readiness Consorti	0000	9780	131,086.00					
Information Technology Bi-Tech	0000	9780	124,767.00					
Special Education JPA	0000	9780	117,569.00					
Instructional Materials Lottery	1100	9780	11,671,744.00					
CTEp (ROP) Lottery	1100	9780	382,718.00					
College & Career Preparatory Academ	1100	9780	28,053.00					
ACCESS LCFF/LCAP Priorities	0000	9780		8,541,342.00				
Mandated Costs	0000	9780		7,024,941.00				
Medical Administrative Activities	0000	9780		6,233,775.00				
COE LCAP Support & Approval	0000	9780		4,333,635.00				
OCDE ERATE	0000	9780		2,987,481.00				
Reserve for Outdated Checks	0000	9780		890,847.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				
EISS Workshops	0000	9780		667,109.00				

2019-20 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
One-Time Discretionary Funds	0000	9780		492,008.00				
Time & Attendance	0000	9780		459,531.00				
Various Workshops & Trainings	0000	9780		424,262.00				
Various Other Designated Programs	0000	9780		361,801.00				
Special Educaiton JPA	0000	9780		306,209.00				
Special Schools Tier III	0000	9780		300,422.00				
General Liability Ins	0000	9780		235,104.00				
Courier Services	0000	9780		179,297.00				
Information Technology Bi-Tech	0000	9780		154,767.00				
Instructional Materials Lottery	1100	9780		7,832,420.00				
CTEp (ROP) Lottery	1100	9780		375,186.00				
College & Career Preparatory Academ	1100	9780		22,491.00				
ACCESS LCFF/LCAP Priorities	0000	9780				10,525,020.00		
Mandated Costs	0000	9780				6,934,632.00		
Medical Administrative Activities (MAA	0000	9780				4,820,633.00		
COE LCAP Support & Approval	0000	9780				3,948,968.00		
OCDE ERATE	0000	9780				2,987,481.00		
Reserve for Outdated Checks	0000	9780				890,847.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				665,946.00		
Various Workshops & Trainings	0000	9780				516,337.00		
One-Time Discretionary Funds	0000	9780				470,308.00		
Time & Attendance	0000	9780				459,531.00		
Various Other Designated Programs	0000	9780				392,326.00		
Special Schools Tier III	0000	9780				318,699.00		
Special Education JPA	0000	9780				306,209.00		
General Liability Ins	0000	9780				235,104.00		
Courier Services	0000	9780				187,322.00		
Information Technology Bi-Tech	0000	9780				154,767.00		
Instructional Materials Lottery	1100	9780				7,832,420.00		
CTEp (ROP) Lottery	1100	9780				375,186.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	106,076,868.00	107,179,567.00		109,375,579.00		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,662,430.00	25,393,594.00	14,403,022.97	25,146,685.00	(246,909.00)	-1.0%
Education Protection Account State Aid - Current Year		8012	365,600.00	361,600.00	189,681.00	411,000.00	49,400.00	13.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	524,272.00	535,230.00	259,064.63	517,986.00	(17,244.00)	-3.2%
Timber Yield Tax		8022	12.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	100,680,628.00	100,810,728.00	56,207,421.29	101,069,452.00	258,724.00	0.3%
Unsecured Roll Taxes		8042	2,895,800.00	2,969,615.00	2,556,268.33	2,875,873.00	(93,742.00)	-3.2%
Prior Years' Taxes		8043	1,891,068.00	1,920,857.00	2,209,545.06	2,240,884.00	320,027.00	16.7%
Supplemental Taxes		8044	3,049,610.00	2,872,089.00	1,327,420.20	2,827,458.00	(44,631.00)	-1.6%
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	11,430,949.00	7,561,122.00	4,449,884.71	7,817,367.00	256,245.00	3.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,500,369.00	142,424,835.00	81,602,308.19	142,906,705.00	481,870.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(656,920.00)	(660,920.00)	0.00	(611,520.00)	49,400.00	-7.5%
All Other LCFF								
Transfers - Current Year	All Other	8091	(365,600.00)	(361,600.00)	0.00	(411,000.00)	(49,400.00)	13.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	859,264.00	859,264.00	(64.00)	859,264.00	0.00	0.0%
Property Taxes Transfers		8097	(37,950,979.00)	(36,744,077.00)	(19,160,757.19)	(36,829,206.00)	(85,129.00)	0.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,386,134.00	105,517,502.00	62,441,487.00	105,914,243.00	396,741.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,064,771.00	1,099,882.00	0.00	1,099,882.00	0.00	0.0%
Special Education Discretionary Grants		8182	521,286.00	460,802.00	1,759.00	465,146.00	4,344.00	0.9%
Child Nutrition Programs		8220	230,000.00	330,000.00	98,610.27	330,000.00	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	6,262,348.00	1,187,322.00	408,734.83	1,216,822.00	29,500.00	2.5%
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	3,745,502.00	3,292,288.00	2,382,123.04	3,315,044.00	22,756.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	3,019,653.00	1,949,117.00	808,853.49	1,958,984.00	9,867.00	0.5%
Title II, Part A, Supporting Effective Instruction	4035	8290	150,436.00	102,934.00	72,710.65	102,889.00	(45.00)	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	2,032.00	780.00	780.28	780.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	129,897.00	77,990.00	77,990.00	77,990.00	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, 4204, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290	1,688,483.00	2,301,103.00	1,557,282.67	2,306,752.00	5,649.00	0.2%
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	21,037,966.00	39,623,462.00	19,775,816.29	40,522,497.00	899,035.00	2.3%
TOTAL, FEDERAL REVENUE			37,852,374.00	50,425,680.00	25,184,660.52	51,396,786.00	971,106.00	1.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	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%
Child Nutrition Programs		8520	20,560.00	28,000.00	8,661.10	28,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	860,392.00	870,051.00	787,972.00	811,586.00	(58,465.00)	-6.7%
Lottery - Unrestricted and Instructional Materials		8560	1,061,004.00	1,076,607.00	240,356.89	1,076,607.00	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	221,704.00	161,556.00	80,777.90	161,556.00	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	2,002,496.00	1,999,615.34	2,002,496.00	0.00	0.0%
	6650, 6680, 6685, 6690, 6695	8590						
Drug/Alcohol/Tobacco Funds		8590	1,246,076.00	3,128,467.00	3,405,983.57	2,954,448.00	(174,019.00)	-5.6%
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	11,691,209.00	11,945,094.00	1,423,748.90	12,097,915.00	152,821.00	1.3%
TOTAL, OTHER STATE REVENUE			15,100,945.00	19,212,271.00	7,947,115.70	19,132,608.00	(79,663.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,000,000.00	2,000,000.00	1,846,060.43	2,000,000.00	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	231,100.00	271,243.00	117,598.13	272,743.00	1,500.00	0.6%
Food Service Sales		8634	296,500.00	356,500.00	158,147.72	356,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	3,518,942.00	3,518,942.00	2,395,660.50	4,808,116.00	1,289,174.00	36.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	1,540.00	0.00	1,540.00	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	46,392,717.00	56,287,160.00	28,991,955.91	56,452,190.00	165,030.00	0.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,021,392.00	4,017,952.00	1,893,163.77	4,440,002.00	422,050.00	10.5%
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	4,594,035.00	3,407,060.00	2,262,937.49	3,192,440.00	(214,620.00)	-6.3%
Tuition		8710	33,647,753.00	33,647,753.00	16,786,919.60	33,647,753.00	0.00	0.0%
All Other Transfers In		8781-8783	430,000.00	478,127.00	(15,735.79)	483,374.00	5,247.00	1.1%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	15,975.72	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,159,366.00	104,011,664.00	54,452,683.48	105,680,045.00	1,668,381.00	1.6%
TOTAL, REVENUES			256,498,819.00	279,167,117.00	150,025,946.70	282,123,682.00	2,956,565.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,843,055.00	30,388,191.00	17,608,891.23	30,162,615.00	225,576.00	0.7%
Certificated Pupil Support Salaries		1200	2,934,335.00	3,010,998.00	1,764,405.31	3,001,180.00	9,818.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	13,106,740.00	13,343,032.00	7,069,002.10	12,847,541.00	495,491.00	3.7%
Other Certificated Salaries		1900	2,624,311.00	2,495,798.00	1,375,799.94	2,517,504.00	(21,706.00)	-0.9%
TOTAL, CERTIFICATED SALARIES			49,508,441.00	49,238,019.00	27,818,098.58	48,528,840.00	709,179.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,522,483.00	13,587,093.00	6,229,585.60	13,466,775.00	120,318.00	0.9%
Classified Support Salaries		2200	3,296,213.00	3,223,491.00	1,522,681.59	3,182,210.00	41,281.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	23,621,394.00	25,729,374.00	12,172,030.03	25,280,648.00	448,726.00	1.7%
Clerical, Technical and Office Salaries		2400	15,453,919.00	15,547,850.00	7,720,808.97	15,255,737.00	292,113.00	1.9%
Other Classified Salaries		2900	463,106.00	440,054.00	218,244.41	451,278.00	(11,224.00)	-2.6%
TOTAL, CLASSIFIED SALARIES			56,357,115.00	58,527,862.00	27,863,350.60	57,636,648.00	891,214.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,000,522.00	13,320,241.00	4,291,621.98	13,307,211.00	13,030.00	0.1%
PERS		3201-3202	11,485,172.00	11,476,700.00	5,522,343.74	11,498,917.00	(22,217.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	1,599,633.00	1,695,565.00	830,708.13	1,686,200.00	9,365.00	0.6%
Health and Welfare Benefits		3401-3402	23,803,051.00	22,937,263.00	12,677,028.77	21,075,584.00	1,861,679.00	8.1%
Unemployment Insurance		3501-3502	52,560.00	54,893.00	27,338.12	54,916.00	(23.00)	0.0%
Workers' Compensation		3601-3602	1,767,553.00	1,924,842.00	976,397.04	1,916,266.00	8,576.00	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	133,560.75	305,648.00	(305,648.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,668,775.00	1,603,256.00	72,319.82	2,386,656.00	(783,400.00)	-48.9%
TOTAL, EMPLOYEE BENEFITS			54,377,266.00	53,012,760.00	24,531,318.35	52,231,398.00	781,362.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	357,343.00	633,957.00	11,470.99	617,495.00	16,462.00	2.6%
Books and Other Reference Materials		4200	143,751.00	131,352.00	58,646.38	127,216.00	4,136.00	3.1%
Materials and Supplies		4300	13,751,217.00	10,564,909.00	2,893,218.00	10,920,587.00	(355,678.00)	-3.4%
Noncapitalized Equipment		4400	752,107.00	3,355,206.00	159,750.97	3,675,890.00	(320,684.00)	-9.6%
Food		4700	593,892.00	612,000.00	316,271.85	612,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,598,310.00	15,297,424.00	3,439,358.19	15,953,188.00	(655,764.00)	-4.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,508,836.00	12,788,873.00	4,926,090.34	15,716,579.00	(2,927,706.00)	-22.9%
Travel and Conferences		5200	2,504,234.00	2,903,951.00	1,085,310.01	2,892,094.00	11,857.00	0.4%
Dues and Memberships		5300	319,427.00	328,370.00	235,964.20	414,580.00	(86,210.00)	-26.3%
Insurance		5400-5450	350,000.00	350,000.00	298,496.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,071,734.00	1,061,846.00	604,803.99	1,166,561.00	(104,715.00)	-9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,191,963.00	10,836,960.00	6,497,044.47	11,045,086.00	(208,126.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(71,508.00)	(34,720.00)	(16,354.07)	(36,440.00)	1,720.00	-5.0%
Professional/Consulting Services and Operating Expenditures		5800	14,934,607.00	20,693,269.00	6,094,758.23	22,660,299.00	(1,967,030.00)	-9.5%
Communications		5900	875,505.00	882,572.00	541,118.33	874,771.00	7,801.00	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,684,798.00	49,811,121.00	20,267,231.50	55,083,530.00	(5,272,409.00)	-10.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	102,624.68	5,000.00	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	1,292,000.00	3,389,854.00	594,720.81	2,991,676.00	398,178.00	11.7%
Equipment Replacement		6500	27,000.00	251,000.00	217,379.70	308,807.00	(57,807.00)	-23.0%
TOTAL, CAPITAL OUTLAY			2,824,000.00	5,145,854.00	914,725.19	4,805,483.00	340,371.00	6.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	390,999.00	443,573.00	60,929.94	436,929.00	6,644.00	1.5%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	17,288,225.00	32,338,806.00	16,538,939.30	34,828,469.00	(2,489,663.00)	-7.7%
All Other Transfers Out to All Others		7299	20,156,635.00	15,208,037.00	0.00	14,078,423.00	1,129,614.00	7.4%
Debt Service								
Debt Service - Interest		7438	1,186.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	4,445.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,841,490.00	47,990,416.00	16,599,869.24	49,343,821.00	(1,353,405.00)	-2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,671,398.00)	(3,894,605.00)	(642,579.38)	(4,226,628.00)	332,023.00	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,671,398.00)	(3,894,605.00)	(642,579.38)	(4,226,628.00)	332,023.00	-8.5%
TOTAL, EXPENDITURES			257,520,022.00	275,128,851.00	120,791,372.27	279,356,280.00	(4,227,429.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	856,143.00	512,590.00	0.00	557,904.00	(45,314.00)	-8.8%
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	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,836,878.00	1,493,325.00	0.00	1,538,639.00	(45,314.00)	-3.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from 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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,836,878.00)	(1,493,325.00)	0.00	(1,538,639.00)	45,314.00	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	103,337,643.00	100,619,385.00	59,185,901.00	100,858,767.00	239,382.00	0.2%
2) Federal Revenue		8100-8299	18,313,368.00	36,175,063.00	17,874,368.14	37,301,711.00	1,126,648.00	3.1%
3) Other State Revenue		8300-8599	3,100,594.00	3,130,722.00	1,522,446.55	3,041,401.00	(89,321.00)	-2.9%
4) Other Local Revenue		8600-8799	51,122,645.00	50,796,099.00	27,213,466.57	52,419,057.00	1,622,958.00	3.2%
5) TOTAL, REVENUES			175,874,250.00	190,721,269.00	105,796,182.26	193,620,936.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,503,934.00	31,329,891.00	17,830,767.71	30,657,281.00	672,610.00	2.1%
2) Classified Salaries		2000-2999	34,940,216.00	35,680,626.00	17,140,794.39	35,006,983.00	673,643.00	1.9%
3) Employee Benefits		3000-3999	31,089,805.00	29,594,154.00	15,004,884.37	28,977,812.00	616,342.00	2.1%
4) Books and Supplies		4000-4999	9,034,733.00	11,401,278.00	2,540,144.88	11,026,804.00	374,474.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	27,272,382.00	32,621,236.00	14,835,570.47	33,762,673.00	(1,141,437.00)	-3.5%
6) Capital Outlay		6000-6999	2,814,000.00	3,495,992.00	794,904.64	4,555,499.00	(1,059,507.00)	-30.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	37,826,490.00	47,922,842.00	16,538,939.30	49,282,891.00	(1,360,049.00)	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,099,518.00)	(10,639,324.00)	(939,621.17)	(11,123,553.00)	484,229.00	-4.6%
9) TOTAL, EXPENDITURES			165,382,042.00	181,406,695.00	83,746,384.59	182,146,390.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,492,208.00	9,314,574.00	22,049,797.67	11,474,546.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	856,143.00	512,590.00	0.00	557,904.00	(45,314.00)	-8.8%
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	(10,642,098.00)	(10,297,268.00)	(21,172.17)	(10,016,806.00)	280,462.00	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,498,241.00)	(10,809,858.00)	(21,172.17)	(10,574,710.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,006,033.00)	(1,495,284.00)	22,028,625.50	899,836.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	146,817,628.00	151,379,803.00		151,379,803.00	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)			146,817,628.00	151,379,803.00		151,379,803.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,817,628.00	151,379,803.00		151,379,803.00		
2) Ending Balance, June 30 (E + F1e)			145,811,595.00	149,884,519.00		152,279,639.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
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	39,664,727.00	42,634,952.00		42,834,060.00		
ACCESS LCFF/LCAP Priorities	0000	9780	8,429,571.00					
Mandated Costs	0000	9780	4,331,454.00					
COE LCAP Support & Approval	0000	9780	3,676,689.00					
OCDE ERATE	0000	9780	3,329,828.00					
Medical Administrative Activities (MAA	0000	9780	2,347,865.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
EISS Workshops	0000	9780	782,129.00					
Reserve for Outdated Checks	0000	9780	770,728.00					
Various Other Designated Programs	0000	9780	675,015.00					
Medi-Cal Reimbursement	0000	9780	462,953.00					
Time & Attendance	0000	9780	459,531.00					
Information Technology Imaging Servic	0000	9780	391,006.00					
Various Workshops & Trainings	0000	9780	354,741.00					
General Liability Ins	0000	9780	235,104.00					
Special Schools Tier III	0000	9780	149,852.00					
College & Career Readiness Consorti	0000	9780	131,086.00					
Information Technology Bi-Tech	0000	9780	124,767.00					
Special Education JPA	0000	9780	117,569.00					
Instructional Materials Lottery	1100	9780	11,671,744.00					
CTEp (ROP) Lottery	1100	9780	382,718.00					
College & Career Preparatory Academ	1100	9780	28,053.00					
ACCESS LCFF/LCAP Priorities	0000	9780		8,541,342.00				
Mandated Costs	0000	9780		7,024,941.00				
Medical Administrative Activities	0000	9780		6,233,775.00				
COE LCAP Support & Approval	0000	9780		4,333,635.00				
OCDE ERATE	0000	9780		2,987,481.00				
Reserve for Outdated Checks	0000	9780		890,847.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				
EISS Workshops	0000	9780		667,109.00				

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)
One-Time Discretionary Funds	0000	9780		492,008.00				
Time & Attendance	0000	9780		459,531.00				
Various Workshops & Trainings	0000	9780		424,262.00				
Various Other Designated Programs	0000	9780		361,801.00				
Special Educaiton JPA	0000	9780		306,209.00				
Special Schools Tier III	0000	9780		300,422.00				
General Liability Ins	0000	9780		235,104.00				
Courier Services	0000	9780		179,297.00				
Information Technology Bi-Tech	0000	9780		154,767.00				
Instructional Materials Lottery	1100	9780		7,832,420.00				
CTEp (ROP) Lottery	1100	9780		375,186.00				
College & Career Preparatory Academ	1100	9780		22,491.00				
ACCESS LCFF/LCAP Priorities	0000	9780				10,525,020.00		
Mandated Costs	0000	9780				6,934,632.00		
Medical Administrative Activities (MAA	0000	9780				4,820,633.00		
COE LCAP Support & Approval	0000	9780				3,948,968.00		
OCDE ERATE	0000	9780				2,987,481.00		
Reserve for Outdated Checks	0000	9780				890,847.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				665,946.00		
Various Workshops & Trainings	0000	9780				516,337.00		
One-Time Discretionary Funds	0000	9780				470,308.00		
Time & Attendance	0000	9780				459,531.00		
Various Other Designated Programs	0000	9780				392,326.00		
Special Schools Tier III	0000	9780				318,699.00		
Special Education JPA	0000	9780				306,209.00		
General Liability Ins	0000	9780				235,104.00		
Courier Services	0000	9780				187,322.00		
Information Technology Bi-Tech	0000	9780				154,767.00		
Instructional Materials Lottery	1100	9780				7,832,420.00		
CTEp (ROP) Lottery	1100	9780				375,186.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	106,076,868.00	107,179,567.00		109,375,579.00		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,662,430.00	25,393,594.00	14,403,022.97	25,146,685.00	(246,909.00)	-1.0%
Education Protection Account State Aid - Current Year		8012	365,600.00	361,600.00	189,681.00	411,000.00	49,400.00	13.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	524,272.00	535,230.00	259,064.63	517,986.00	(17,244.00)	-3.2%
Timber Yield Tax		8022	12.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	100,680,628.00	100,810,728.00	56,207,421.29	101,069,452.00	258,724.00	0.3%
Unsecured Roll Taxes		8042	2,895,800.00	2,969,615.00	2,556,268.33	2,875,873.00	(93,742.00)	-3.2%
Prior Years' Taxes		8043	1,891,068.00	1,920,857.00	2,209,545.06	2,240,884.00	320,027.00	16.7%
Supplemental Taxes		8044	3,049,610.00	2,872,089.00	1,327,420.20	2,827,458.00	(44,631.00)	-1.6%
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	11,430,949.00	7,561,122.00	4,449,884.71	7,817,367.00	256,245.00	3.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,500,369.00	142,424,835.00	81,602,308.19	142,906,705.00	481,870.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(656,920.00)	(660,920.00)	0.00	(611,520.00)	49,400.00	-7.5%
All Other LCFF								
Transfers - Current Year	All Other	8091	(365,600.00)	(361,600.00)	0.00	(411,000.00)	(49,400.00)	13.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	859,264.00	859,264.00	(64.00)	859,264.00	0.00	0.0%
Property Taxes Transfers		8097	(42,999,470.00)	(41,642,194.00)	(22,416,343.19)	(41,884,682.00)	(242,488.00)	0.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			103,337,643.00	100,619,385.00	59,185,901.00	100,858,767.00	239,382.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, 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,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	18,313,368.00	36,175,063.00	17,874,368.14	37,301,711.00	1,126,648.00	3.1%
TOTAL, FEDERAL REVENUE			18,313,368.00	36,175,063.00	17,874,368.14	37,301,711.00	1,126,648.00	3.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	860,392.00	870,051.00	787,972.00	811,586.00	(58,465.00)	-6.7%
Lottery - Unrestricted and Instructional Materials		8560	785,351.00	795,753.00	114,474.55	795,753.00	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	1,454,851.00	1,464,918.00	620,000.00	1,434,062.00	(30,856.00)	-2.1%
TOTAL, OTHER STATE REVENUE			3,100,594.00	3,130,722.00	1,522,446.55	3,041,401.00	(89,321.00)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	114,100.00	152,243.00	64,698.12	153,743.00	1,500.00	1.0%
Food Service Sales		8634	285,000.00	355,000.00	157,422.00	355,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	3,518,942.00	3,518,942.00	2,395,660.50	4,808,116.00	1,289,174.00	36.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	1,540.00	0.00	1,540.00	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	9,403,612.00	10,625,481.00	6,364,767.16	10,621,453.00	(4,028.00)	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,659,852.00	3,705,612.00	1,704,017.11	4,127,662.00	422,050.00	11.4%
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	3,971,541.00	2,221,096.00	1,763,190.92	2,130,111.00	(90,985.00)	-4.1%
Tuition		8710	29,733,058.00	29,733,058.00	14,779,446.55	29,733,058.00	0.00	0.0%
All Other Transfers In		8781-8783	430,000.00	478,127.00	(15,735.79)	483,374.00	5,247.00	1.1%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,122,645.00	50,796,099.00	27,213,466.57	52,419,057.00	1,622,958.00	3.2%
TOTAL REVENUES			175,874,250.00	190,721,269.00	105,796,182.26	193,620,936.00	2,899,667.00	1.5%

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	21,655,632.00	21,213,452.00	12,552,652.67	20,977,072.00	236,380.00	1.1%
Certificated Pupil Support Salaries		1200	686,480.00	781,360.00	448,058.72	795,360.00	(14,000.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,969,362.00	9,164,488.00	4,733,626.07	8,709,165.00	455,323.00	5.0%
Other Certificated Salaries		1900	192,460.00	170,591.00	96,430.25	175,684.00	(5,093.00)	-3.0%
TOTAL, CERTIFICATED SALARIES			31,503,934.00	31,329,891.00	17,830,767.71	30,657,281.00	672,610.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,872,579.00	2,964,206.00	1,302,005.05	2,874,689.00	89,517.00	3.0%
Classified Support Salaries		2200	1,595,945.00	1,534,814.00	695,454.13	1,428,139.00	106,675.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	18,447,636.00	19,132,878.00	9,145,467.80	18,900,422.00	232,456.00	1.2%
Clerical, Technical and Office Salaries		2400	11,789,489.00	11,774,490.00	5,859,522.44	11,528,668.00	245,822.00	2.1%
Other Classified Salaries		2900	234,567.00	274,238.00	138,344.97	275,065.00	(827.00)	-0.3%
TOTAL, CLASSIFIED SALARIES			34,940,216.00	35,680,626.00	17,140,794.39	35,006,983.00	673,643.00	1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,812,765.00	5,092,736.00	2,790,891.10	5,058,406.00	34,330.00	0.7%
PERS		3201-3202	7,108,545.00	7,089,358.00	3,375,280.01	7,083,957.00	5,401.00	0.1%
OASDI/Medicare/Alternative		3301-3302	997,671.00	1,049,373.00	520,875.24	1,042,329.00	7,044.00	0.7%
Health and Welfare Benefits		3401-3402	14,664,886.00	13,822,733.00	7,514,806.69	12,170,471.00	1,652,262.00	12.0%
Unemployment Insurance		3501-3502	32,952.00	34,150.00	17,122.40	33,918.00	232.00	0.7%
Workers' Compensation		3601-3602	1,109,684.00	1,201,481.00	612,803.38	1,194,234.00	7,247.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	133,560.75	305,648.00	(305,648.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,363,302.00	1,304,323.00	39,544.80	2,088,849.00	(784,526.00)	-60.1%
TOTAL, EMPLOYEE BENEFITS			31,089,805.00	29,594,154.00	15,004,884.37	28,977,812.00	616,342.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	348,052.00	608,020.00	11,470.99	583,620.00	24,400.00	4.0%
Books and Other Reference Materials		4200	102,761.00	115,110.00	53,286.44	111,254.00	3,856.00	3.3%
Materials and Supplies		4300	7,838,552.00	7,297,341.00	2,256,640.94	6,743,126.00	554,215.00	7.6%
Noncapitalized Equipment		4400	507,476.00	3,174,807.00	121,371.72	3,382,804.00	(207,997.00)	-6.6%
Food		4700	237,892.00	206,000.00	97,374.79	206,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,034,733.00	11,401,278.00	2,540,144.88	11,026,804.00	374,474.00	3.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,623,519.00	5,832,189.00	3,033,262.39	5,832,189.00	0.00	0.0%
Travel and Conferences		5200	1,524,856.00	1,503,252.00	636,376.57	1,547,422.00	(44,170.00)	-2.9%
Dues and Memberships		5300	301,476.00	295,345.00	212,036.60	378,216.00	(82,871.00)	-28.1%
Insurance		5400-5450	350,000.00	350,000.00	298,496.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	876,684.00	866,796.00	508,078.93	971,311.00	(104,515.00)	-12.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,316,140.00	9,735,439.00	5,917,371.31	9,805,438.00	(69,999.00)	-0.7%
Transfers of Direct Costs		5710	(335,245.00)	(409,242.00)	(221,335.89)	(657,608.00)	248,366.00	-60.7%
Transfers of Direct Costs - Interfund		5750	(71,508.00)	(34,720.00)	(17,051.99)	(36,440.00)	1,720.00	-5.0%
Professional/Consulting Services and Operating Expenditures		5800	10,965,627.00	13,769,561.00	4,020,998.75	14,861,764.00	(1,092,203.00)	-7.9%
Communications		5900	720,833.00	712,616.00	447,337.80	710,381.00	2,235.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,272,382.00	32,621,236.00	14,835,570.47	33,762,673.00	(1,141,437.00)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	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	1,287,000.00	1,744,992.00	577,524.94	2,746,692.00	(1,001,700.00)	-57.4%
Equipment Replacement		6500	22,000.00	246,000.00	217,379.70	303,807.00	(57,807.00)	-23.5%
TOTAL, CAPITAL OUTLAY			2,814,000.00	3,495,992.00	794,904.64	4,555,499.00	(1,059,507.00)	-30.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	375,999.00	375,999.00	0.00	375,999.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,288,225.00	32,338,806.00	16,538,939.30	34,828,469.00	(2,489,663.00)	-7.7%
All Other Transfers Out to All Others		7299	20,156,635.00	15,208,037.00	0.00	14,078,423.00	1,129,614.00	7.4%
Debt Service								
Debt Service - Interest		7438	1,186.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	4,445.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,826,490.00	47,922,842.00	16,538,939.30	49,282,891.00	(1,360,049.00)	-2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,428,120.00)	(6,744,719.00)	(297,041.79)	(6,896,925.00)	152,206.00	-2.3%
Transfers of Indirect Costs - Interfund		7350	(2,671,398.00)	(3,894,605.00)	(642,579.38)	(4,226,628.00)	332,023.00	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,099,518.00)	(10,639,324.00)	(939,621.17)	(11,123,553.00)	484,229.00	-4.6%
TOTAL, EXPENDITURES			165,382,042.00	181,406,695.00	83,746,384.59	182,146,390.00	(739,695.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	856,143.00	512,590.00	0.00	557,904.00	(45,314.00)	-8.8%
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			856,143.00	512,590.00	0.00	557,904.00	(45,314.00)	-8.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,116,673.00)	(2,749,114.00)	(21,172.17)	(2,589,528.00)	159,586.00	-5.8%
Contributions from Restricted Revenues		8990	(7,525,425.00)	(7,548,154.00)	0.00	(7,427,278.00)	120,876.00	-1.6%
(e) TOTAL, CONTRIBUTIONS			(10,642,098.00)	(10,297,268.00)	(21,172.17)	(10,016,806.00)	280,462.00	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,498,241.00)	(10,809,858.00)	(21,172.17)	(10,574,710.00)	235,148.00	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,048,491.00	4,898,117.00	3,255,586.00	5,055,476.00	157,359.00	3.2%
2) Federal Revenue		8100-8299	19,539,006.00	14,250,617.00	7,310,292.38	14,095,075.00	(155,542.00)	-1.1%
3) Other State Revenue		8300-8599	12,000,351.00	16,081,549.00	6,424,669.15	16,091,207.00	9,658.00	0.1%
4) Other Local Revenue		8600-8799	44,036,721.00	53,215,565.00	27,239,216.91	53,260,988.00	45,423.00	0.1%
5) TOTAL, REVENUES			80,624,569.00	88,445,848.00	44,229,764.44	88,502,746.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,004,507.00	17,908,128.00	9,987,330.87	17,871,559.00	36,569.00	0.2%
2) Classified Salaries		2000-2999	21,416,899.00	22,847,236.00	10,722,556.21	22,629,665.00	217,571.00	1.0%
3) Employee Benefits		3000-3999	23,287,461.00	23,418,606.00	9,526,433.98	23,253,586.00	165,020.00	0.7%
4) Books and Supplies		4000-4999	6,563,577.00	3,896,146.00	899,213.31	4,926,384.00	(1,030,238.00)	-26.4%
5) Services and Other Operating Expenditures		5000-5999	16,412,416.00	17,189,885.00	5,431,661.03	21,320,857.00	(4,130,972.00)	-24.0%
6) Capital Outlay		6000-6999	10,000.00	1,649,862.00	119,820.55	249,984.00	1,399,878.00	84.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,000.00	67,574.00	60,929.94	60,930.00	6,644.00	9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,428,120.00	6,744,719.00	297,041.79	6,896,925.00	(152,206.00)	-2.3%
9) TOTAL, EXPENDITURES			92,137,980.00	93,722,156.00	37,044,987.68	97,209,890.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,513,411.00)	(5,276,308.00)	7,184,776.76	(8,707,144.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	980,735.00	980,735.00	0.00	980,735.00	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	10,642,098.00	10,297,268.00	21,172.17	10,016,806.00	(280,462.00)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,661,363.00	9,316,533.00	21,172.17	9,036,071.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,852,048.00)	4,040,225.00	7,205,948.93	328,927.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,008,821.00	44,109,572.00		44,109,572.00	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)			43,008,821.00	44,109,572.00		44,109,572.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,008,821.00	44,109,572.00		44,109,572.00		
2) Ending Balance, June 30 (E + F1e)			41,156,773.00	48,149,797.00		44,438,499.00		
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		9740	41,156,773.00	48,149,797.00		44,438,499.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,048,491.00	4,898,117.00	3,255,586.00	5,055,476.00	157,359.00	3.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,048,491.00	4,898,117.00	3,255,586.00	5,055,476.00	157,359.00	3.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,064,771.00	1,099,882.00	0.00	1,099,882.00	0.00	0.0%
Special Education Discretionary Grants		8182	521,286.00	460,802.00	1,759.00	465,146.00	4,344.00	0.9%
Child Nutrition Programs		8220	230,000.00	330,000.00	98,610.27	330,000.00	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	6,262,348.00	1,187,322.00	408,734.83	1,216,822.00	29,500.00	2.5%
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	3,745,502.00	3,292,288.00	2,382,123.04	3,315,044.00	22,756.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	3,019,653.00	1,949,117.00	808,853.49	1,958,984.00	9,867.00	0.5%
Title II, Part A, Supporting Effective Instruction	4035	8290	150,436.00	102,934.00	72,710.65	102,889.00	(45.00)	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	2,032.00	780.00	780.28	780.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	129,897.00	77,990.00	77,990.00	77,990.00	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, 4204, 5510, 5630	8290	1,688,483.00	2,301,103.00	1,557,282.67	2,306,752.00	5,649.00	0.2%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	2,724,598.00	3,448,399.00	1,901,448.15	3,220,786.00	(227,613.00)	-6.6%
TOTAL, FEDERAL REVENUE			19,539,006.00	14,250,617.00	7,310,292.38	14,095,075.00	(155,542.00)	-1.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	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%
Child Nutrition Programs		8520	20,560.00	28,000.00	8,661.10	28,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi:		8560	275,653.00	280,854.00	125,882.34	280,854.00	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	221,704.00	161,556.00	80,777.90	161,556.00	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	2,002,496.00	1,999,615.34	2,002,496.00	0.00	0.0%
	6650, 6680, 6685, 6690, 6695	8590	1,246,076.00	3,128,467.00	3,405,983.57	2,954,448.00	(174,019.00)	-5.6%
Drug/Alcohol/Tobacco Funds	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	All Other	8590	10,236,358.00	10,480,176.00	803,748.90	10,663,853.00	183,677.00	1.8%
TOTAL, OTHER STATE REVENUE			12,000,351.00	16,081,549.00	6,424,669.15	16,091,207.00	9,658.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,000,000.00	2,000,000.00	1,846,060.43	2,000,000.00	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	117,000.00	119,000.00	52,900.01	119,000.00	0.00	0.0%
Food Service Sales		8634	11,500.00	1,500.00	725.72	1,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	36,989,105.00	45,661,679.00	22,627,188.75	45,830,737.00	169,058.00	0.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	361,540.00	312,340.00	189,146.66	312,340.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	622,494.00	1,185,964.00	499,746.57	1,062,329.00	(123,635.00)	-10.4%
Tuition		8710	3,914,695.00	3,914,695.00	2,007,473.05	3,914,695.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	15,975.72	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,036,721.00	53,215,565.00	27,239,216.91	53,260,988.00	45,423.00	0.1%
TOTAL, REVENUES			80,624,569.00	88,445,848.00	44,229,764.44	88,502,746.00	56,898.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,187,423.00	9,174,739.00	5,056,238.56	9,185,543.00	(10,804.00)	-0.1%
Certificated Pupil Support Salaries		1200	2,247,855.00	2,229,638.00	1,316,346.59	2,205,820.00	23,818.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,137,378.00	4,178,544.00	2,335,376.03	4,138,376.00	40,168.00	1.0%
Other Certificated Salaries		1900	2,431,851.00	2,325,207.00	1,279,369.69	2,341,820.00	(16,613.00)	-0.7%
TOTAL, CERTIFICATED SALARIES			18,004,507.00	17,908,128.00	9,987,330.87	17,871,559.00	36,569.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,649,904.00	10,622,887.00	4,927,580.55	10,592,086.00	30,801.00	0.3%
Classified Support Salaries		2200	1,700,268.00	1,688,677.00	827,227.46	1,754,071.00	(65,394.00)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	5,173,758.00	6,596,496.00	3,026,562.23	6,380,226.00	216,270.00	3.3%
Clerical, Technical and Office Salaries		2400	3,664,430.00	3,773,360.00	1,861,286.53	3,727,069.00	46,291.00	1.2%
Other Classified Salaries		2900	228,539.00	165,816.00	79,899.44	176,213.00	(10,397.00)	-6.3%
TOTAL, CLASSIFIED SALARIES			21,416,899.00	22,847,236.00	10,722,556.21	22,629,665.00	217,571.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,187,757.00	8,227,505.00	1,500,730.88	8,248,805.00	(21,300.00)	-0.3%
PERS		3201-3202	4,376,627.00	4,387,342.00	2,147,063.73	4,414,960.00	(27,618.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	601,962.00	646,192.00	309,832.89	643,871.00	2,321.00	0.4%
Health and Welfare Benefits		3401-3402	9,138,165.00	9,114,530.00	5,162,222.08	8,905,113.00	209,417.00	2.3%
Unemployment Insurance		3501-3502	19,608.00	20,743.00	10,215.72	20,998.00	(255.00)	-1.2%
Workers' Compensation		3601-3602	657,869.00	723,361.00	363,593.66	722,032.00	1,329.00	0.2%
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	305,473.00	298,933.00	32,775.02	297,807.00	1,126.00	0.4%
TOTAL, EMPLOYEE BENEFITS			23,287,461.00	23,418,606.00	9,526,433.98	23,253,586.00	165,020.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,291.00	25,937.00	0.00	33,875.00	(7,938.00)	-30.6%
Books and Other Reference Materials		4200	40,990.00	16,242.00	5,359.94	15,962.00	280.00	1.7%
Materials and Supplies		4300	5,912,665.00	3,267,568.00	636,577.06	4,177,461.00	(909,893.00)	-27.8%
Noncapitalized Equipment		4400	244,631.00	180,399.00	38,379.25	293,086.00	(112,687.00)	-62.5%
Food		4700	356,000.00	406,000.00	218,897.06	406,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,563,577.00	3,896,146.00	899,213.31	4,926,384.00	(1,030,238.00)	-26.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,885,317.00	6,956,684.00	1,892,827.95	9,884,390.00	(2,927,706.00)	-42.1%
Travel and Conferences		5200	979,378.00	1,400,699.00	448,933.44	1,344,672.00	56,027.00	4.0%
Dues and Memberships		5300	17,951.00	33,025.00	23,927.60	36,364.00	(3,339.00)	-10.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	195,050.00	195,050.00	96,725.06	195,250.00	(200.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	875,823.00	1,101,521.00	579,673.16	1,239,648.00	(138,127.00)	-12.5%
Transfers of Direct Costs		5710	335,245.00	409,242.00	221,335.89	657,608.00	(248,366.00)	-60.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	697.92	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,968,980.00	6,923,708.00	2,073,759.48	7,798,535.00	(874,827.00)	-12.6%
Communications		5900	154,672.00	169,956.00	93,780.53	164,390.00	5,566.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,412,416.00	17,189,885.00	5,431,661.03	21,320,857.00	(4,130,972.00)	-24.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	102,624.68	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	5,000.00	1,644,862.00	17,195.87	244,984.00	1,399,878.00	85.1%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	1,649,862.00	119,820.55	249,984.00	1,399,878.00	84.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	15,000.00	67,574.00	60,929.94	60,930.00	6,644.00	9.8%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,000.00	67,574.00	60,929.94	60,930.00	6,644.00	9.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,428,120.00	6,744,719.00	297,041.79	6,896,925.00	(152,206.00)	-2.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,428,120.00	6,744,719.00	297,041.79	6,896,925.00	(152,206.00)	-2.3%
TOTAL, EXPENDITURES			92,137,980.00	93,722,156.00	37,044,987.68	97,209,890.00	(3,487,734.00)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from 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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,116,673.00	2,749,114.00	21,172.17	2,589,528.00	(159,586.00)	-5.8%
Contributions from Restricted Revenues		8990	7,525,425.00	7,548,154.00	0.00	7,427,278.00	(120,876.00)	-1.6%
(e) TOTAL, CONTRIBUTIONS			10,642,098.00	10,297,268.00	21,172.17	10,016,806.00	(280,462.00)	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,661,363.00	9,316,533.00	21,172.17	9,036,071.00	280,462.00	-3.0%

Resource	Description	2019-20
		Projected Year Totals
5640	Medi-Cal Billing Option	315,637.00
6300	Lottery: Instructional Materials	2,209,823.00
6371	CalWORKs for ROCP or Adult Education	65,972.00
6500	Special Education	1,837,670.00
6512	Special Ed: Mental Health Services	49,817.00
7510	Low-Performing Students Block Grant	135,777.00
7810	Other Restricted State	8,514,342.00
8150	Ongoing & Major Maintenance Account (RM.	21,662,297.00
9010	Other Restricted Local	9,647,164.00
Total, Restricted Balance		44,438,499.00

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 First Interim Budget</u>	<u>2019-20 Second Interim Budget</u>	<u>2020-21 Projected Budget</u>	<u>2021-22 Projected Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	101,987,651	105,517,502	105,914,243	105,935,592	106,421,780
Federal Revenues	46,943,247	50,425,680	51,396,786	51,396,786	51,396,786
Other State Revenues	29,445,660	19,212,271	19,132,608	19,570,745	20,101,112
Other Local Revenue	65,266,287	73,800,479	75,463,613	77,370,944	78,735,174
Other Transfers	29,253,341	30,211,185	30,216,432	30,216,432	30,216,432
TOTAL REVENUES	272,896,187	279,167,117	282,123,682	284,490,499	286,871,284
B. EXPENDITURES					
Certificated Salaries	47,932,564	49,238,019	48,528,840	50,757,046	53,302,524
Classified Salaries	54,287,591	58,527,862	57,636,648	59,429,498	61,518,914
Employee Benefits	50,011,849	53,012,760	52,231,398	53,756,929	56,094,653
Books and Supplies	6,028,074	15,297,424	15,953,188	13,068,611	13,238,214
Services, Other Oper. Exps	33,741,860	49,811,121	55,083,530	55,090,627	55,902,258
Capital Outlay	2,072,769	5,145,854	4,805,483	3,305,483	3,305,483
Other Outgo	45,879,573	44,093,811	45,117,193	48,088,554	48,038,588
Program Reductions				0	0
TOTAL EXPENDITURES	239,954,281	275,126,851	279,356,280	283,496,748	291,400,634
C. EXCESS (DEFICIENCY)	32,941,905	4,040,266	2,767,402	993,750	(4,529,350)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	21,049	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	315,186	512,590	557,904	512,590	512,590
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	1,177,939	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 First Interim Budget</u>	<u>2019-20 Second Interim Budget</u>	<u>2020-21 Projected Budget</u>	<u>2021-22 Projected Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,472,076)	(1,493,325)	(1,538,639)	(1,493,325)	(1,493,325)
<u>E.</u> NET INCREASE (DECREASE)	31,469,830	2,546,941	1,228,763	(499,575)	(6,022,675)
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	164,019,552	195,489,377	195,489,378	196,718,141	196,218,566
Audit Adjustments/Restatements	0	(0)	(0)	0	0
Net Beginning Balance	164,019,552	195,489,377	195,489,378	196,718,141	196,218,566
Ending Balance, June 30,	<u>195,489,382</u>	<u>198,036,318</u>	<u>196,718,141</u>	<u>196,218,566</u>	<u>190,195,891</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	44,048,428	48,151,798	44,438,504	44,837,037	44,281,443
<u>Board Designated</u>					
Designated Amounts	64,872,765	42,634,952	42,834,058	33,492,374	36,685,000
Economic Uncertainties	86,498,189	107,179,567	109,375,579	117,819,154	109,159,448
Undesignated Amounts	(0)	0	(0)	0	(0)

Orange County Department of Education
2019-20 Second Interim Budget
March 4, 2020

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1 Average Daily Attendance (ADA)
Projected Average Daily Attendance (ADA) for County and Charter School Alternative Education Grant, District Funded County Program, are not meeting the historical variance in ADA due to the changes in our student population. We are declining at a lower rate in some programs and growing in others compared to originally projected ADA in 2019-20. We are still budgeting significant declines in 2020-21 and 2021-22 based on school district ADA declines countywide but are hopeful that programmatic changes we have made will continue to increase enrollment in some programs. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.
- 4b Other Expenditures
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long term commitments that have been budgeted in subsequent years. The long term commitments we currently have are the certificates of participation for the Esplanade facility for 10 years and the Supplementary Employee Retirement program offered in 2018-19 through 2021-22. We have no other outstanding liabilities that have not been included in the budget.
- S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

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: _____

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: Renee Hendrick

Telephone: (714) 966-4061

Title: Associate Superintendent, Administrative Sv

E-mail: rhendrick@ocde.us

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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

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

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

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	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2019-20)	1,813.00	1,867.00	3.0%	Not Met
1st Subsequent Year (2020-21)	1,666.00	1,775.00	6.5%	Not Met
2nd Subsequent Year (2021-22)	1,540.00	1,701.00	10.5%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2019-20)	2,930.11	2,965.11	1.2%	Met
1st Subsequent Year (2020-21)	2,726.11	2,790.11	2.3%	Not Met
2nd Subsequent Year (2021-22)	2,552.11	2,644.11	3.6%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2019-20)	460,086.60	460,121.60	0.0%	Met
1st Subsequent Year (2020-21)	459,903.60	459,961.60	0.0%	Met
2nd Subsequent Year (2021-22)	459,753.60	459,831.60	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2019-20)	177.00	188.00	6.2%	Not Met
1st Subsequent Year (2020-21)	198.00	203.00	2.5%	Not Met
2nd Subsequent Year (2021-22)	222.00	219.00	-1.4%	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)

Projected Average Daily Attendance (ADA) for County and Charter School Alternative Education Grant, District Funded County Program, are not meeting the historical variance in ADA due to the changes in our student population. We are declining at a lower rate in some programs and growing in others compared to originally projected ADA in 2019-20. We are still budgeting significant declines in 2020-21 and 2021-22 based on school district ADA declines countywide but are hopeful that programmatic changes we have made will continue to increase enrollment in some programs. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	142,424,835.00	142,906,705.00	0.3%	Met
1st Subsequent Year (2020-21)	142,798,404.00	142,928,054.00	0.1%	Met
2nd Subsequent Year (2021-22)	142,886,483.00	143,414,242.00	0.4%	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since 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)	160,778,641.00	158,396,886.00	-1.5%	Met
1st Subsequent Year (2020-21)	168,343,717.00	163,943,473.00	-2.6%	Met
2nd Subsequent Year (2021-22)	175,357,824.00	170,916,091.00	-2.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since 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
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2019-20)	50,425,680.00	51,396,786.00	1.9%	No
1st Subsequent Year (2020-21)	50,425,680.00	51,396,786.00	1.9%	No
2nd Subsequent Year (2021-22)	50,425,680.00	51,396,786.00	1.9%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	19,212,271.00	19,132,608.00	-0.4%	No
1st Subsequent Year (2020-21)	19,788,641.00	19,570,745.00	-1.1%	No
2nd Subsequent Year (2021-22)	20,342,724.00	20,101,112.00	-1.2%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	104,011,664.00	105,680,045.00	1.6%	No
1st Subsequent Year (2020-21)	105,947,703.00	107,587,376.00	1.5%	No
2nd Subsequent Year (2021-22)	107,179,737.00	108,951,606.00	1.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	15,297,424.00	15,953,188.00	4.3%	No
1st Subsequent Year (2020-21)	12,194,734.00	13,068,611.00	7.2%	Yes
2nd Subsequent Year (2021-22)	12,002,570.00	13,238,214.00	10.3%	Yes

Explanation:
(required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	49,811,121.00	55,083,530.00	10.6%	Yes
1st Subsequent Year (2020-21)	34,628,384.00	55,090,627.00	59.1%	Yes
2nd Subsequent Year (2021-22)	35,835,334.00	55,902,258.00	56.0%	Yes

Explanation:
(required if Yes)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years, new funding from the K-12 Strong Workforce program, and for the Multi-Tiered System of Support entitlement funds. We will continue to monitor and anticipate making additional program reductions if necessary.

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
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2019-20)	173,649,615.00	176,209,439.00	1.5%	Met
1st Subsequent Year (2020-21)	176,162,024.00	178,554,907.00	1.4%	Met
2nd Subsequent Year (2021-22)	177,948,141.00	180,449,504.00	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2019-20)	65,108,545.00	71,036,718.00	9.1%	Not Met
1st Subsequent Year (2020-21)	46,823,118.00	68,159,238.00	45.6%	Not Met
2nd Subsequent Year (2021-22)	47,837,904.00	69,140,472.00	44.5%	Not 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 NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

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

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

Explanation:

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

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years, new funding from the K-12 Strong Workforce program, and for the Multi-Tiered System of Support entitlement funds. We will continue to monitor and anticipate making additional program reductions if necessary.

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	4,987,145.55	4,987,161.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		4,987,161.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	46.7%	49.0%	44.7%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	15.6%	16.3%	14.9%

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:

Yes

- Enter the name(s) of the SELPA(s):

North Orange County SELPA (MM)

	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)	49,095,979.00	49,095,979.00	49,095,979.00

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)	899,836.00	182,704,294.00	N/A	Met
1st Subsequent Year (2020-21)	(898,108.00)	184,309,315.00	0.5%	Met
2nd Subsequent Year (2021-22)	(5,467,081.00)	189,190,340.00	2.9%	Met

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

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

- STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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.

Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)			Status
Fiscal Year			
Current Year (2019-20)	196,718,138.00		Met
1st Subsequent Year (2020-21)	196,218,563.00		Met
2nd Subsequent Year (2021-22)	190,195,888.00		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.

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2019-20)	199,864,408.07		Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$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

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

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

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

	Current Year (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:	280,894,919	284,990,074	292,893,959
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (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)	280,894,919.00	284,990,074.00	292,893,959.00
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)	280,894,919.00	284,990,074.00	292,893,959.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,617,898.38	5,699,801.48	5,857,879.18
6. Reserve Standard - by Amount (From percentage level chart above)	2,065,000.00	2,065,000.00	2,065,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,617,898.38	5,699,801.48	5,857,879.18

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	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	109,375,579.00	117,819,154.00	109,159,448.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	21,675,331.00	21,675,331.00	21,675,331.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	131,050,910.00	139,494,485.00	130,834,779.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	46.65%	48.95%	44.67%
County Office's Reserve Standard (Section 8A, Line 7):	5,617,898.38	5,699,801.48	5,857,879.18
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(2,749,114.00)	(2,589,528.00)	-5.8%	(159,586.00)	Not Met
1st Subsequent Year (2020-21)	(3,802,253.00)	(2,593,694.00)	-31.8%	(1,208,559.00)	Not Met
2nd Subsequent Year (2021-22)	(3,869,324.00)	(2,631,536.00)	-32.0%	(1,237,788.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2019-20)	0.00	0.00	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
1c. Transfers Out, County School Service Fund *					
Current Year (2019-20)	1,493,325.00	1,538,639.00	3.0%	45,314.00	Met
1st Subsequent Year (2020-21)	1,493,325.00	1,493,325.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	1,493,325.00	1,493,325.00	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)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

- 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)

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- 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)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If 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	0	01/Various	01/56XX/Various	0
Certificates of Participation	10	01/8615	01/56/743X	11,990,000
General Obligation Bonds				
Supp Early Retirement Program	3	01/Various	01/39XX	4,399,713
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0
Other Long-term Commitments (do not include OPEB):				
TOTAL:				16,389,713

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	450,000	1,400,108	1,399,448	1,397,912
General Obligation Bonds				
Supp Early Retirement Program	2,933,142	1,466,571	1,466,571	1,466,571
State School Building Loans				
Compensated Absences	21,059	200,000		
Other Long-term Commitments (continued):				
Total Annual Payments:	3,404,201	3,066,679	2,866,019	2,864,483
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation

First Interim (Form 01CSI, Item S7A)	Second Interim
3,484,588.00	3,484,588.00
0.00	0.00
3,484,588.00	3,484,588.00
Actuarial	Actuarial
Jul 25, 2019	Jul 25, 2019

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
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)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

0.00	305,648.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

302,691.00	302,691.00
283,645.00	283,645.00
268,626.00	268,626.00

- d. Number of retirees receiving OPEB benefits
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

64	64
64	64
64	64

4. Comments:

We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17

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

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

No

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

No

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
27,126	273,126
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
2,270,885	2,270,885
2,270,885	2,270,885
2,270,885	2,270,885

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

0	0
0	0
0	0

4. Comments:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

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?

Yes

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	267.9	257.8	257.8	257.8

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.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

379,868

6. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

0

0

0

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	No	No
5,477,974	5,477,974	5,477,974
95.0%	95.0%	95.0%
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?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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	No	No
603,155	614,554	626,169
1.9%	1.9%	1.9%

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)
Yes	No	No
Yes	No	No

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.):

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.

Yes

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	497.5	486.9	486.9	486.9

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 questions 2-4.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

367,952

6. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

0

0

0

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	No	No
9,999,579	9,999,579	9,999,579
97.8%	97.8%	97.8%
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?

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

No		
----	--	--

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	No	No
265,390	268,044	270,724
1.0%	1.0%	1.0%

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)
Yes	No	No
Yes	No	No

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.):

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?

n/a

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	354.0	360.1	360.1	360.1

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.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

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)

Negotiations Not Settled

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

521,730

4. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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)
Yes	No	No
8,604,672	8,604,672	8,604,672
97.8%	97.8%	97.8%
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	No	No
730,136	737,437	744,811
1.0%	1.0%	1.0%

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)
No	No	No
0	0	0
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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

- 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?

No

- 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?

No

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

No

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

No

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

No

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	356.00	308.00	330.00	315.00	7.00	2%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,275.00	1,505.00	1,565.00	1,552.00	47.00	3%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,631.00	1,813.00	1,895.00	1,867.00	54.00	3%
2. District Funded County Program ADA						
a. County Community Schools	2,556.00	2,544.00	2,579.00	2,579.00	35.00	1%
b. Special Education-Special Day Class	347.87	347.87	347.87	347.87	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	38.24	38.24	38.24	38.24	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	2,942.11	2,930.11	2,965.11	2,965.11	35.00	1%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,573.11	4,743.11	4,860.11	4,832.11	89.00	2%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	465,274.46	460,086.60	460,121.60	460,121.60	35.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	197.00	177.00	188.00	188.00	11.00	6%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	197.00	177.00	188.00	188.00	11.00	6%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	197.00	177.00	188.00	188.00	11.00	6%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	197.00	177.00	188.00	188.00	11.00	6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,139,387.00	25,618,358.00	9,071,223.32	29,591,303.00	3,972,945.00	15.5%
3) Other State Revenue		8300-8599	16,917,442.00	19,046,160.00	9,551,926.60	18,922,398.00	(123,762.00)	-0.6%
4) Other Local Revenue		8600-8799	428,532.00	512,129.00	641,176.09	512,129.00	0.00	0.0%
5) TOTAL REVENUES			30,485,361.00	45,176,647.00	19,264,326.01	49,025,830.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,941.00	0.00	124,606.73	217,218.00	(217,218.00)	New
2) Classified Salaries		2000-2999	2,728,987.00	2,575,764.00	1,307,115.06	2,648,595.00	(72,831.00)	-2.8%
3) Employee Benefits		3000-3999	1,461,562.00	1,248,283.00	698,431.70	1,342,109.00	(93,826.00)	-7.5%
4) Books and Supplies		4000-4999	33,756.00	1,403,450.00	20,410.85	1,534,216.00	(130,766.00)	-9.3%
5) Services and Other Operating Expenditures		5000-5999	24,434,860.00	36,567,135.00	12,688,157.69	39,614,968.00	(3,047,833.00)	-8.3%
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	2,671,398.00	3,894,605.00	642,579.38	4,226,628.00	(332,023.00)	-8.5%
9) TOTAL EXPENDITURES			31,341,504.00	45,689,237.00	15,481,301.41	49,583,734.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(856,143.00)	(512,590.00)	3,783,024.60	(557,904.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	856,143.00	512,590.00	0.00	557,904.00	45,314.00	8.8%
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			856,143.00	512,590.00	0.00	557,904.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	3,783,024.60	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	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		

Form 01
General Fund
Subfund 0101

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	279,167,117	282,123,882
Expenditures	275,128,851	279,366,280
Excess / (Deficit)	4,038,266	2,767,402
Beginning Balance (July 1)	195,489,375	195,489,375
Transfers / Other Audit Adjustments	(1,493,325)	(1,538,639)
Reserves / Ending Balance June 30	198,034,316	196,718,138

Form 17
Special Reserve Fund
Subfund 1717

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	523,732	544,765
Expenditures		
Excess / (Deficit)	523,732	544,765
Beginning Balance (July 1)	25,404,863	25,404,863
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	25,928,595	25,949,628

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	18,962	15,618
Expenditures	979,650	979,650
Excess / (Deficit)	(960,688)	(964,032)
Beginning Balance (July 1)	1,296,114	1,296,114
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,135,426	1,132,082

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	48,197,023	48,292,450
Expenditures	47,797,417	49,111,955
Excess / (Deficit)	399,606	(819,505)
Beginning Balance (July 1)	9,830,577	9,830,577
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	10,230,183	9,011,072

Form 30
State School Building Fund
Subfund 3033

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues		
Expenditures		
Excess / (Deficit)		
Beginning Balance (July 1)		
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30		

Form 35
School Facilities Fund
Subfund 3535

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	28,560	35,104
Expenditures	512,000	508,000
Excess / (Deficit)	(483,440)	(472,896)
Beginning Balance (July 1)	2,453,328	2,453,328
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	1,969,888	1,980,432

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	2,053,970	2,066,531
Expenditures	1,682,000	1,682,000
Excess / (Deficit)	371,970	384,531
Beginning Balance (July 1)	5,262,638	5,262,638
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	5,634,608	5,647,169

Form 12
Child Development Fund
Subfund 1212

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	45,176,847	49,026,830
Expenditures	45,689,237	49,583,734
Excess / (Deficit)	(512,590)	(557,904)
Beginning Balance (July 1)	512,590	557,904
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30		

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	2,422,559	2,124,273
Expenditures	884,000	1,363,129
Excess / (Deficit)	1,538,559	761,144
Beginning Balance (July 1)	3,856,202	3,856,202
Transfers / Other Audit Adjustments	(800,000)	(800,000)
Reserves / Ending Balance June 30	4,594,761	3,817,346

TOTAL ALL FUNDS

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	379,159,921	385,850,288
Expenditures	377,178,393	387,559,986
Excess / (Deficit)	1,981,528	(1,709,698)
Beginning Balance (July 1)	272,308,068	272,308,068
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	274,289,596	270,598,370

Form 14
Deferred Maintenance Fund
Subfund 1414

	2019-20 First Interim Budget	2019-20 Second Interim Budget
Revenues	1,571,351	1,622,035
Expenditures	4,505,238	4,975,238
Excess / (Deficit)	(2,933,887)	(3,353,203)
Beginning Balance (July 1)	28,714,971	28,714,971
Transfers / Other Audit Adjustments	980,735	980,735
Reserves / Ending Balance June 30	26,761,819	26,342,503