



Our Story for Student Success

Excellence in Education for the 21st Century

2019 – 2020 First Interim Budget

EXCELLENCE IN EDUCATION FOR THE 21st CENTURY

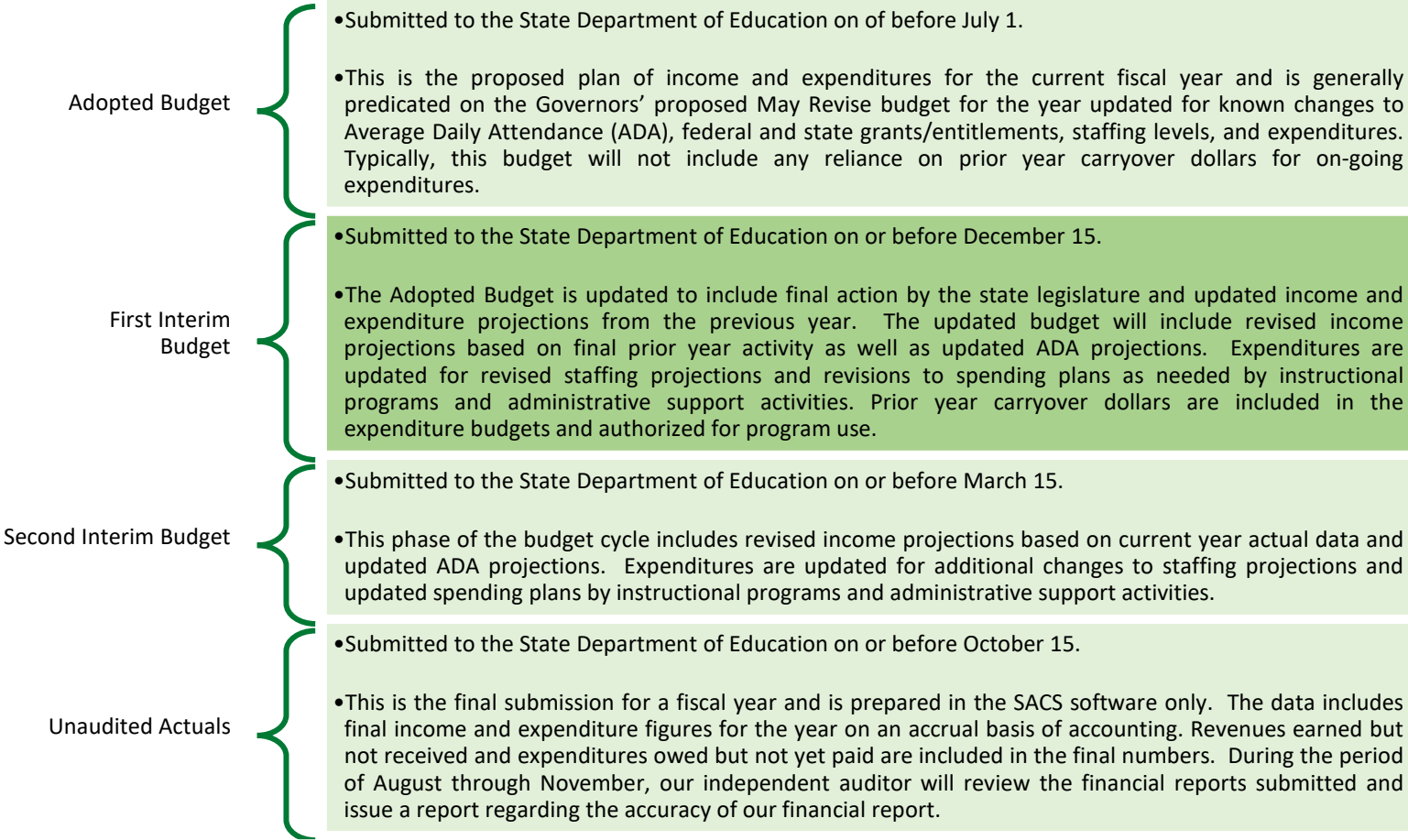
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OUR BUDGET, PROCESS AND TIMELINE- A SNAP SHOT

Our income and expenditure assumptions for the coming year's budget are based on our best estimates at the time of development. The Board must adopt a budget prior to July 1st, when the new fiscal year starts. Often, the timelines to propose our budget occur before the Budget Act for the State of California is signed into law by the Legislature. Any material changes to the assumptions or financial data result in a budget revision. The budget is also formally revised and updated during the year to keep pace with changes in income and expenditures. The budget cycle consists of four submissions to the state throughout the year as follows:



AT THIS POINT IN TIME

At the time of budget adoption, we did not have the final details of the 2019-20 state budget. While we were aware of some versions of the following items, they had not yet been finalized:

The 2019-20 state budget included some pension relief for public education employers; specifically, a \$3.15 billion non-Proposition 98 general fund payment on behalf of employers to CalSTRS and the CalPERS Schools Pool. Of this amount, an estimated \$850 million will buy down the employer contribution rates in 2019-20 and 2020-21. The remaining \$2.3 billion was paid toward the employers' long-term unfunded liability for both systems. Overall, this payment is expected to save employers \$6.1 billion over the next three decades, with an estimated reduction in the out-year contributions. While we saw some relief this year from these contributions, we continue to experience increases in the rates for the next several years. Estimated increases are \$334,000 in 2019-20, \$583,000 in 2020-21, and \$196,000 in 2021-22

Included in the final state budget was \$492.7 million in one-time funding to provide special education early intervention preschool grants to LEAs serving children between the ages of 3 and 5 years. Funding was allocated directly to the school district of residence based on the December 2018 eligible pupil count. Although these funds were calculated on the basis of special education preschool counts, their expenditures are not restricted to those same students or for special education related services. Since the funding was distributed to the district of residence and not the district of service, our budget has no additional funding toward special education preschool funding. Our budget deficits in special education regionalized services and home to school transportation continue to hover near \$4 million.

Major changes in our budget since adoption include a sharp decline in enrollment at the beginning of this school year. Considering the majority of our funding is determined by current year student enrollment and attendance, LCFF revenue loss is felt in the current fiscal year. We are working with our program leaders to identify growth, if any, as well as possible adjustments to expenditures that may be needed. Use of reserves to cover the estimated loss will allow us time to make thoughtful, informed decisions.

We saw enrollment decline within the Charter SELPA with the closure of A3 Charter Schools as well as some charters who deferred opening until 2020-2021. While no other employee settlements are included in our report, this revision includes the costs of settlements with our teachers for the 2019-20 year.

In November, the Legislative Analyst's Office (LAO) released its annual Fiscal Outlook for the 2020-21 budget year; while economists project that the US and California economies will continue to grow they have noted the growth will be at a slower rate. The LAO created a State Fiscal Health Index that looks at 10 key data points and assigns an index. "Although the index remains high, it has declined for six straight months. Declines of this duration and magnitude have not been observed since the last recession." The LAO still expects year over year revenue growth but again, at a slower pace. Proposition 98 should grow sufficiently to cover a projected 1.79% COLA. This is substantially lower than the estimated 3% COLA projected by School Services of California (SSC) and the Department of Finance (DOF). As is our practice, our multi-year is based on the projected COLA until we see revised information from the DOF next month. Additionally, there should be sufficient growth to allow for some "surplus" dollars for the legislature to spend on priorities, new or existing; one-time funds may again be seen but it is too early to tell. It is difficult to foresee the end of an economic recovery period and the start of a recession so out years are more difficult to project.

Fiscal health is, and will continue to be, important to our organization as it allows us to focus on achievement and continuous growth for the students in El Dorado County. We will carefully monitor the Governor's 2020-21 budget proposal with his priorities.

Robbie Montalbano
Deputy Superintendent
Administrative Services



FINANCIAL REPORTS

Our financial reports are formatted using Standardized Account Code Structure (SACS), mandated by the state and submitted to the California Department of Education (CDE). The report presented to the El Dorado County Board of Education includes both a “user friendly” version as well as the SACS version.

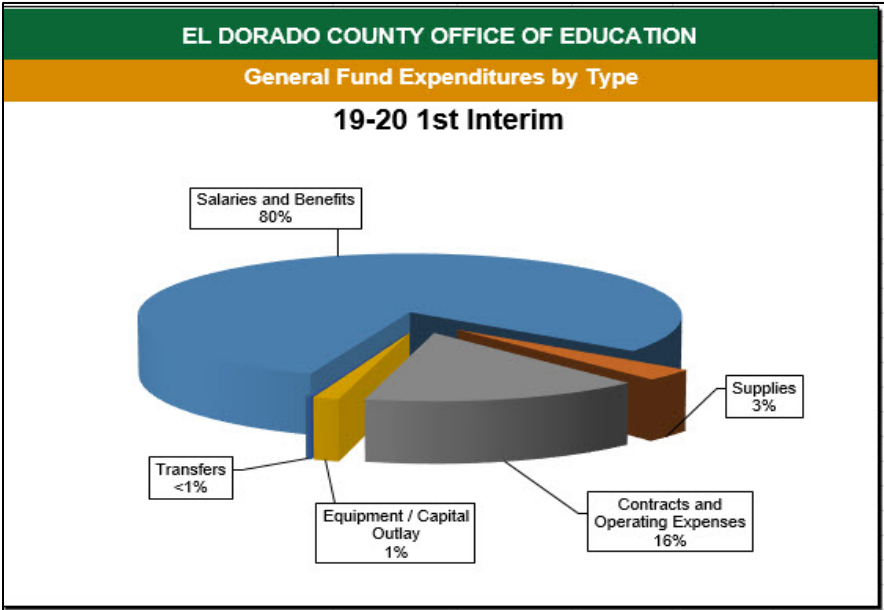
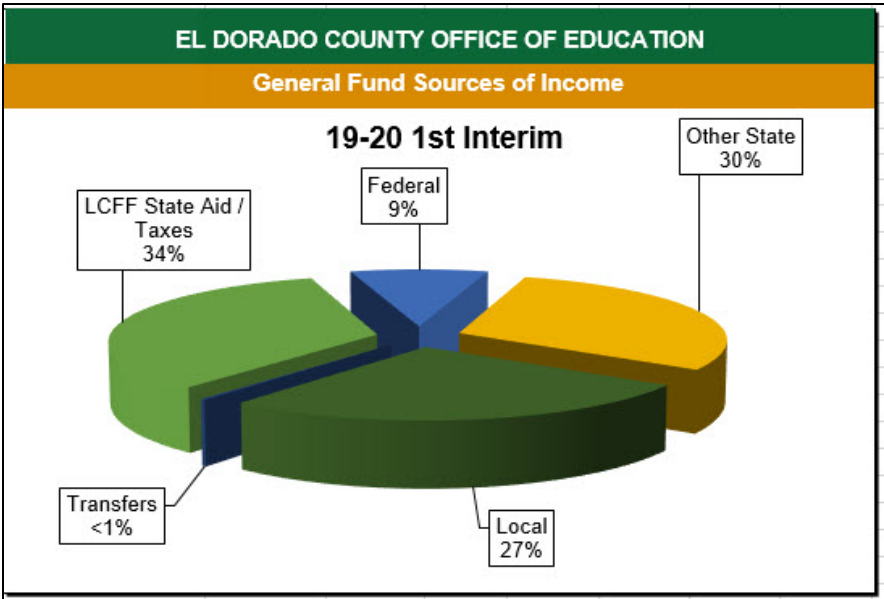
INCOME

The County Office provides a significant array of programs and services to students, school districts and the community. The funds to support these activities come from a variety of income sources including the state and federal government, local property taxes, grants and entitlements, and services contracts. Many programs are partially or fully self-supporting from special funding or fee-for-service charges.

Income is grouped into two broad categories, restricted and unrestricted funds. Restricted funds are required by law to be spent for specific activities. Special Education and Title I are examples of programs that operate with restricted funds. Unrestricted income may be spent for expenses that are not legally limited to a specific category. Unrestricted income splits again into two more buckets; mandated and discretionary. Mandated funds cover such items as our fiscal oversight for districts. Discretionary revenues support operational costs such as Personnel Services and special projects.

EXPENDITURES

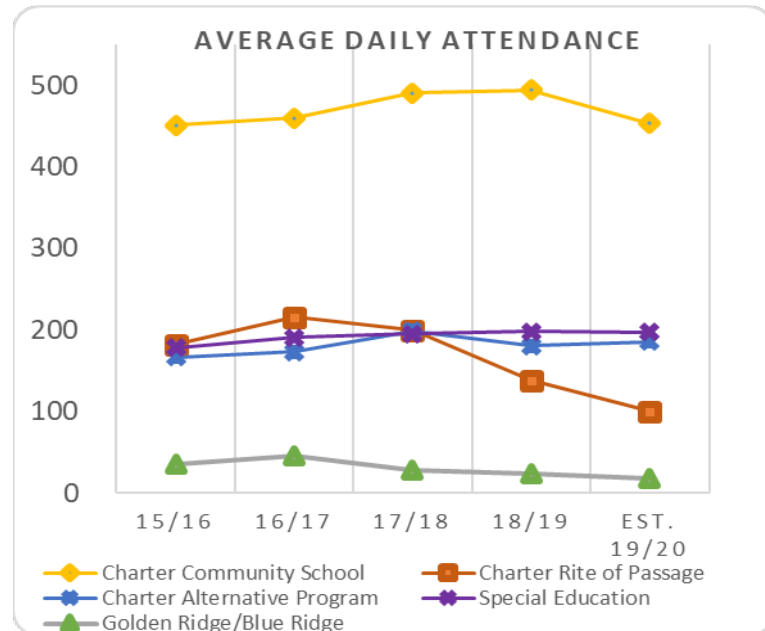
Just as we track how the money comes in, we track how the money goes out. We track expenditures by types, by program, and by special funds to make sure we stay aligned with our budget.



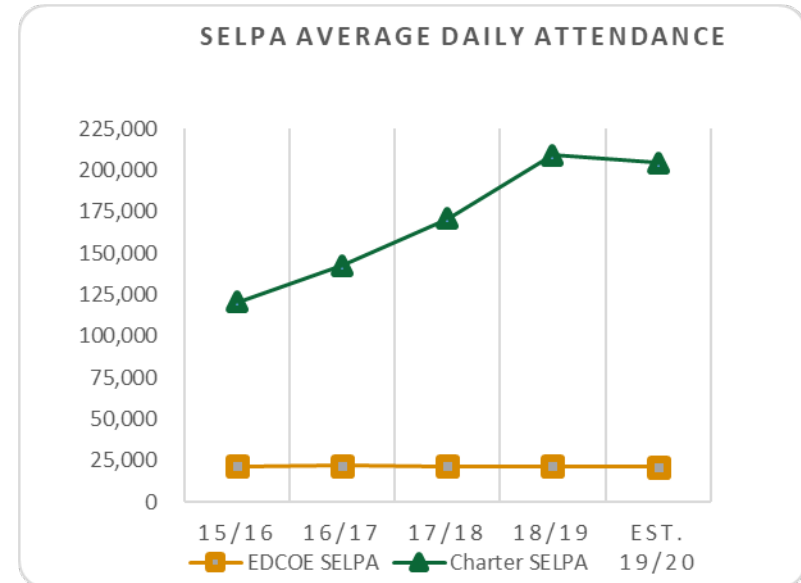
INCOME ASSUMPTIONS

Average Daily Attendance

Average Daily Attendance (ADA) is an integral element in determining our income. Attendance records are monitored and updated throughout the year to ensure accurate revenue projection.



Average Daily Attendance COE Operated Programs	15/16	16/17	17/18	18/19	Est. 19/20
Charter Community School	451	460	491	494	453
Charter Alternative Program	166	173	199	181	186
Charter Rite of Passage	182	216	199	138	100
Golden Ridge/Blue Ridge	36	45	29	23	18
Special Education	178	190	195	198	197
Total	1,013	1,084	1,112	1,033	954



Average Daily Attendance	15/16	16/17	17/18	18/19	Est. 19/20
EDCOE SELPA	21,714	21,765	21,648	21,492	21,316
Charter SELPA	120,543	142,340	170,689	208,812	204,280
Total	142,257	164,105	192,337	230,303	225,597

Revenue Assumptions are based upon current law. Presently we receive the bulk of our state funding from two major funding formulas: (1) the Local Control Funding Formula (LCFF) for county operations and instructional programs, and (2) the AB602 funding model for special education. The formulas provide for a calculation of an entitlement which is funded first with property taxes received and the balance with state aid. If property taxes increase, there is a corresponding decrease in state aid.

Local Control Funding Formula

Local Control Funding Formula revenue is received to perform oversight and operational duties of the county office and provide the primary funding for our court, community and charter school programs. Each year a cost-of-living adjustment (COLA) is added to prior year target LCFF rates.

LCFF Funding Factors	2018-19	2019-20 Adopted	2019-20 1st Interim
COLA Factor	3.70%	3.26%	3.26%
EPA Calculation percentage	31%	29%	31%

Transportation funding is added-on to LCFF funding at a fixed level equal to the amount received in 2012-13 of \$442,444. A portion of LCFF state aid funding is provided through the Education Protection Act (EPA) as a result of the tax increase approved by the voters.

LCFF Funding Transportation	2018-19	2019-20 Adopted	2019-20 1st Interim
Add-on amount	\$ 442,444	\$ 442,444	\$ 442,444

County Office Operations Funding is based on a minimum grant per county, the number of school districts in the county and countywide ADA. Since the adopted budget, countywide ADA projections decreased approximately 269 ADA, resulting in an overall decrease in funding of \$21,000. Additional LCFF State Aid to support district LCAP development and oversight is \$297,450.

LCFF Funding COE Operations	2018-19	2019-20 Adopted	2019-20 1st Interim
Base amount per COE	\$ 697,059	\$ 719,783	\$ 719,783
Amount per school district	\$ 116,176	\$ 119,963	\$ 119,963
Amount per countywide ADA	\$ 74	\$ 77	\$ 77

Alternative Education Base Grant Funding is received based on average daily attendance (ADA) of students in our juvenile court schools, including, Blue Ridge, and Charter Rite of Passage and students meeting high risk probation referred criteria in our Charter Community School and Charter Alternative Programs. In addition to a base amount, supplemental funding is provided based on the percentage of students classified as English Learners, foster youth, or that meet income requirements to receive a free or reduced-price meal (unduplicated pupil percentage, UPP). Additional concentration funding is provided if the UPP exceeds 50%.

LCFF Court School	2018-19	2019-20 Adopted	2019-20 1st Interim
Unduplicated Pupil Percentage	100.00%	100.00%	100.00%
Rates per ADA			
Base amount	\$ 11,921	\$ 12,310	\$ 12,310
Supplemental	\$ 4,172	\$ 4,309	\$ 4,309
Concentration	\$ 2,086	\$ 2,154	\$ 2,154

LCFF Community School	2018-19	2019-20 Adopted	2019-20 1st Interim
Unduplicated Pupil Percentage	53.28%	51.38%	51.38%
Rates per ADA			
Base amount	\$ 11,921	\$ 12,310	\$ 12,310
Supplemental	\$ 2,223	\$ 2,214	\$ 2,214
Concentration	\$ 137	\$ 59	\$ 59

Charter Community School and the Charter Alternative programs receive funding through two LCFF funding models. Those students meeting the community school criteria are funded through the alternative education grant described on the previous page. All other students qualify for the grade level-funding model for charter schools that matches the formula used for school district funding.

LCFF Charter Funded Charter Alternative Program	2018-19	2019-20 Adopted	2019-20 1st Interim
Unduplicated Pupil Percentage	27.80%	27.79%	27.79%
Target Rates - Base (with grade span adjustments)			
Grades TK - 3	\$ 8,235	\$ 8,503	\$ 8,503
Grades 4 - 6	\$ 7,571	\$ 7,818	\$ 7,818
Grades 7 - 8	\$ 7,796	\$ 8,050	\$ 8,050
Grades 9 - 12	\$ 9,269	\$ 9,572	\$ 9,572
Target Rates - Supplemental			
Grades TK - 3	\$ 458	\$ 473	\$ 473
Grades 4 - 6	\$ 421	\$ 435	\$ 435
Grades 7 - 8	\$ 433	\$ 447	\$ 447
Grades 9 - 12	\$ 515	\$ 532	\$ 532

LCFF Charter Funded Charter Community School	2018-19	2019-20 Adopted	2019-20 1st Interim
Unduplicated Pupil Percentage	5.94%	6.23%	6.23%
Target Rates - Base (with grade span adjustments)			
Grades TK - 3	\$ 8,235	\$ 8,503	\$ 8,503
Grades 4 - 6	\$ 7,571	\$ 7,818	\$ 7,818
Grades 7 - 8	\$ 7,796	\$ 8,050	\$ 8,050
Grades 9 - 12	\$ 9,269	\$ 9,572	\$ 9,572
Target Rates - Supplemental			
Grades TK - 3	\$ 98	\$ 106	\$ 106
Grades 4 - 6	\$ 90	\$ 97	\$ 97
Grades 7 - 8	\$ 93	\$ 100	\$ 100
Grades 9 - 12	\$ 110	\$ 119	\$ 119

Special Education

Special Education is also a significant portion of the budget. Within the overall Special Education budget are funds for the **Special Education Local Plan Area (SELPA)** serving El Dorado County school districts (except Lake Tahoe Unified School District which operates its' own SELPA). Overall funded ADA for the SELPA is approximately 21,000 and the allocation formula governing the distribution of funds results in approximately \$9 million being distributed to the local districts. The balance of approximately \$8 million is used to support regional programs operated by the County Office. The budget includes a COLA increase of 3.26%. Additionally, the County Office receives approximately \$1.8 million in funding through a payment from local school districts from district LCFF funds to support a portion of the costs incurred for district students enrolled in Special Day Classes (SDC) operated by the County Office. Revenues per ADA include increases from prior year levels for LCFF COLA.

In 2006-07, we added a Charter SELPA, a statewide Charter consortium. Since its inception we have steadily increased membership and ADA has grown from 2,300 ADA to a projection for 2019-20 of 204,000 ADA. Revenue projections based upon this ADA results in approximately \$150 million in pass-through payments to participating agencies.

Other Programs

Child Development Programs receive funding from the State for the **State Preschool Program** and from the Federal Government for the **Head Start and Early Head Start Programs**. For the State Programs, an increase in funding is reflected due to an increase in the daily rate of \$1.57.

Meals are served through our **Child Care Food Program** to students enrolled in child development, special education and charter community school. Funding is received from both the State and Federal governments for those students qualifying for free or reduced meal pricing. Additional funding from the State and State/Local First 5 Commission provides professional development and coordination activities through our **Early Care and Education Planning Council**.

State Lottery income is presently budgeted for at \$153 per ADA (unrestricted) and \$54 per ADA for the instructional material restricted portion. Instructional programs receive 100% of the total funding.

Forest Reserve funding continues to be at risk. The budget has been held at existing levels, pending Federal budget legislative action.

Other State programs reflect the most current grant amounts and estimates for continuing apportionments. At first interim, State revenue has been increased for additional funding for low funded SELPAs and an increased amount paid by the state to CalPERS and CalSTRS on behalf of employers

Other Federal programs have been held at prior year levels pending federal budget action.

Other local income reflects current estimates of contract income, sales and fees, local grants and transfers from other funds. Projected interest is higher as a result of increases seen in rates.

EXPENDITURE ASSUMPTIONS

Salaries and benefits includes costs for settlement with The El Dorado County Teacher's Association (ECTA). No other settlements are included. The workers' compensation employer rate was updated to the final rate for 2019-20. Employer rates for STRS and PERS increased **from the prior year to 17.10% and 19.72%, respectively, a total projected** increase of \$333,995.

1st Interim Projection				
PERS & STRS Employer Costs	2018-19	2019-20	Increase over prior year	
State Teachers' Retirement System (STRS)	16.28%	17.10%	5%	\$129,004
Public Employees' Retirement System (PERS)	18.06%	19.72%	9%	\$204,991
TOTAL				\$333,995

CALSTRS Rates

Employer rate cannot exceed 20.25% under current law.

The 2019-20 state budget included some pension relief for employers.

Fiscal Year	Employer	Pre-PEPRA* Employees	Post-PEPRA* Employees	State
2013-14	8.25%	8.00%	8.000%	5.541%
2014-15	8.88%	8.15%	8.150%	5.954%
2015-16	10.73%	9.20%	8.560%	7.391%
2016-17	12.58%	10.25%	9.205%	8.828%
2017-18	14.43%	10.25%	9.205%	9.328%
2018-19	16.28%	10.25%	10.205%	9.828%
2019-20	17.10%	10.25%	10.205%	11.358%
2020-21	18.40%	10.25%	10.205%	11.528%
2021-22	18.10%	10.25%	10.205%	11.628%
2022-23	18.10%	10.25%	10.205%	11.628%

*PEPRA – Public Employees' Pension Reform Act

Program budgets also have been updated for other changes including:

- Staffing Changes
- Adjusted costs for training, travel and contracted services
- CALSTRS and CalPERS on behalf payments
- Various other changes

All instructional programs reflect charges for **indirect costs** at the agreed upon rate. The State approved rate for the budget year is 8.96% and is the rate charged for most programs. Some Federal, State and Local programs are limited by law or policy as to the rate charged and have been adjusted accordingly

CalPERS Rates

Employer rates continue to grow.

The 2019-20 state budget included some pension relief for employers.

Fiscal Year	Employer	Pre-PEPRA* Employees	Post-PEPRA* Employees	State
2013-14	11.442%	7.0%	6.0%	
2014-15	11.771%	7.0%	6.0%	
2015-16	11.847%	7.0%	6.0%	
2016-17	13.888%	7.0%	6.0%	
2017-18	15.531%	7.0%	6.5%	
2018-19	18.062%	7.0%	7.0%	
2019-20	19.721%	7.0%	7.0%	1.0%
2020-21	22.7%	7.0%	7.0%	0.9%
2021-22	24.6%	7.0%	7.0%	0.3%
2022-23	25.4%	7.0%	7.0%	0.3%
2023-24	26.1%	7.0%	7.0%	0.3%
2024-25	26.3%	7.0%	7.0%	0.3%
2025-26	26.2%	7.0%	7.0%	0.3%

Actuals

Projected

POSITION AND PROJECTIONS

NET POSITION

General Fund Summary - Unrestricted		a	b	c	d	e	
		2017-18 Actuals	2018-19 Actuals	Adopted	1st Interim Projection	Change (Adopt to 1st)	
1	INCOME	22,992,132	26,353,243	24,951,939	23,427,687	(1,524,252)	1
2	EXPENDITURES	19,319,452	20,792,850	21,688,192	21,860,466	172,274	2
3	INCOME LESS EXPENDITURES	3,672,680	5,560,393	3,263,747	1,567,221	(1,696,526)	3
4	Contributions & Transfers In / (Out)	(7,626,804)	(3,398,434)	(3,238,009)	(2,501,201)	736,808	4
5	Net Increase (Decrease)	(3,954,124)	2,161,959	25,738	(933,980)	(959,718)	5
6	Beginning Balance	12,541,205	8,385,633	10,547,593	10,547,593	0	6
7	Ending Balance	8,385,633	10,547,593	10,573,331	9,613,613	(959,718)	7

8	Ongoing Net Position						8
9	One-time Revenues	409,275	813,610	732,900	-	(732,900)	9
10	One-time Expenditures	600,620	(186,970)	148,000	235,338	87,338	10
11	One-time Contributions / Transfers	(5,802,630)	(258)	-	(628)	(628)	11
12	Totals Adjusted for One-time Items						12
13	Income	22,582,857	25,539,633	24,219,039	23,427,687	(791,352)	13
14	Expenditures	18,718,832	20,979,820	21,540,192	21,625,128	84,936	14
15	Income less Expenditures	3,864,025	4,559,813	2,678,847	1,802,559	(876,288)	15
16	Contributions & Transfers In / (Out)	(1,824,175)	(3,398,176)	(3,238,009)	(2,500,573)	737,436	16
17	Ongoing Surplus (Deficit)	2,039,851	1,161,637	(559,162)	(698,014)	(138,852)	17

GENERAL FUND SUMMARY

El Dorado County Office of Education												
GENERAL FUND SUMMARY			19-20 Adopted			19-20 1st Interim			Change			
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
1	A. REVENUES										1	
2	8010-8099	LCFF State Aid / Taxes	16,681,619	2,215,461	18,897,080	15,299,151	2,271,597	17,570,748	(1,382,468)	56,136	(1,326,332)	2
3	8100-8299	Federal	222,935	4,332,282	4,555,217	222,935	4,474,930	4,697,865	0	142,648	142,648	3
4	8300-8599	Other State Revenues	258,160	12,971,766	13,229,926	248,295	14,904,935	15,153,230	(9,865)	1,933,169	1,923,304	4
5	8600-8799	Other Local Revenues	7,789,225	6,199,706	13,988,931	7,657,306	5,994,571	13,651,877	(131,919)	(205,135)	(337,054)	5
6	A. REVENUES Total		24,951,939	25,719,215	50,671,154	23,427,687	27,646,033	51,073,720	(1,524,252)	1,926,818	402,566	6
7	B. EXPENDITURES											7
8	SALARIES & BENEFITS											8
9	1000-1999	Certificated Salaries	6,161,260	9,947,925	16,109,185	6,231,094	9,739,921	15,971,015	69,834	(208,004)	(138,170)	9
10	2000-2999	Classified Salaries	9,114,979	4,211,982	13,326,961	9,000,141	3,993,251	12,993,392	(114,838)	(218,731)	(333,569)	10
11	3000-3999	Benefits	5,694,618	6,293,591	11,988,209	5,521,408	7,587,717	13,109,125	(173,210)	1,294,126	1,120,916	11
12	SALARIES & BENEFITS Total		20,970,857	20,453,498	41,424,355	20,752,643	21,320,889	42,073,532	(218,214)	867,391	649,177	12
13	OPERATING EXPENSES											13
14	4000-4999	Supplies	1,002,318	498,393	1,500,711	1,036,724	549,893	1,586,617	34,406	51,500	85,906	14
15	5000-5999	Contracts & Operating	2,277,124	5,229,625	7,506,749	2,459,636	5,730,667	8,190,303	182,512	501,042	683,554	15
16	6000-6999	Equip./Capital Outlay	433,234	151,500	584,734	563,218	198,804	762,022	129,984	47,304	177,288	16
17	7100-7299	Other Outgoing	15,750	0	15,750	15,750	0	15,750	(0)	(0)	(0)	17
18	7300-7399	Indirect Costs	(3,011,091)	2,156,187	(854,904)	(2,967,505)	2,086,860	(880,645)	43,586	(69,327)	(25,741)	18
19	OPERATING EXPENSES Total		717,335	8,035,705	8,753,040	1,107,823	8,566,224	9,674,047	390,488	530,519	921,007	19
20	B. EXPENDITURES Total		21,688,192	28,489,203	50,177,395	21,860,466	29,887,113	51,747,579	172,274	1,397,910	1,570,184	20
21	C. Excess (Deficiency) Before Other Sources/Uses		3,263,747	(2,769,988)	493,759	1,567,221	(2,241,080)	(673,859)	(1,696,526)	528,908	(1,167,618)	21
22	D. OTHER SOURCES / USES											22
23	7600-7629	Interfund Transfers Out	345,934	0	345,934	116,366	14,576	130,942	229,568	(14,576)	(214,992)	23
24	8900-8929	Interfund Transfers In	135,421	1,541	136,962	135,421	547	135,968	0	(994)	(994)	24
25	8980	Contributions fm Unrestricted	(3,027,496)	3,027,496	0	(2,520,256)	2,520,256	0	507,240	(507,240)	0	25
26	8981	LCFF Contributions	0	0	0	0	0	0	0	0	0	26
27	8990-8998	Contributions from Restricted	0	0	0	0	0	0	0	0	0	27
28	D. OTHER SOURCES / USES Total		(3,238,009)	3,029,037	(208,972)	(2,501,201)	2,506,227	5,026	736,808	(522,810)	213,998	28
29	E. NET INCREASE (DECREASE) IN FUND BALANCE		25,738	259,049	284,787	(933,980)	265,147	(668,833)	959,718	(6,098)	953,620	29
30	F1. BEGINNING BALANCE		10,547,593	3,850,566	14,398,158	10,547,593	3,850,566	14,398,158	0	0	0	30
31	F2. ENDING BALANCE		10,573,331	4,109,615	14,682,945	9,613,613	4,115,713	13,729,325	(959,718)	6,098	(953,620)	31

RESERVES

A	B	C	D	E	F	G	H	I	J	K	L
GENERAL FUND		2019-20 Adopted				2019-20 1st Interim					
RESERVES		Beginning Balance	Net Change	Unrestricted	Restricted	Ending Balance	Net Change	Unrestricted	Restricted	Ending Balance	
1	FUND BALANCE, RESERVES										1
2	Beginning Fund Balance			10,547,593	3,850,566	14,398,158		10,547,593	3,850,566	14,398,158	2
3	Net Increase (Decrease) in Fund Balance			25,738	259,049	284,787		(933,980)	265,147	(668,833)	3
4	Ending Fund Balance			10,573,331	4,109,615	14,682,945		9,613,613	4,115,713	13,729,325	4
5	Components of Ending Fund Balance										5
6	Nonspendable										6
7	Revolving Cash	2,950	-	2,950		2,950	-	2,950		2,950	7
8	Stores	30,740	-	30,740		30,740	-	30,740		30,740	8
9	Prepaid Expenditures	589,317	-	589,317		589,317	-	589,317		589,317	9
10	Nonspendable	623,007	-	623,007		623,007	-	623,007		623,007	10
11	Restricted	3,850,566	259,049		4,109,615	4,109,615	265,147		4,115,713	4,115,713	11
12	Committed		-				-				12
13	Assigned										13
14	Capital Equipment / Technology	1,696,192	(309,380)	1,386,812		1,386,812	(319,093)	1,377,099		1,377,099	14
15	Instructional / Other Programs	6,233,742	571,539	6,805,281		6,805,281	(327,360)	5,906,382		5,906,382	15
16	Pending Litigation	50,000	(50,000)	-		-	(50,000)	-		-	16
17	Lottery - Locally Restricted	199,325	43,205	242,530		242,530	(48,557)	150,768		150,768	17
18	Assigned	8,179,260	255,364	8,434,624		8,434,624	(745,010)	7,434,250		7,434,250	18
19	Reserve for Economic Uncertainty	1,745,326	(229,626)	1,515,700		1,515,700	(188,970)	1,556,356		1,556,356	19
20	TOTAL GENERAL FUND	14,398,158	284,787	10,573,331	4,109,615	14,682,945	(668,833)	9,613,613	4,115,713	13,729,325	20

MULTI YEAR PROJECTION-GENERAL FUND

The General Fund multiyear projection shows projections for the current year and the subsequent two years. Known and anticipated changes are taken into consideration when preparing projections for the next two years including changes to average daily attendance, federal and state grants/entitlements, staffing levels and expenditures. Typically, current year revenues and expenditures considered to be one-time in nature will not be included in the subsequent year projections and prior year carryover dollars will not support on-going expenditures. The assumptions used in development of the multiyear projection are important in reading and understanding the projection and are described below.

Funding Factors

LCFF Cost of Living (COLA) increases are based on California Department of Finance estimates of 3.00% for 2020-21 and 2.80% for 2021-22.

Average Daily Attendance

Attendance is projected to remain stable in 2020-21 for county programs, special education, El Dorado County SELPA and the Charter SELPA. Countywide ADA is projected to decrease slightly in 2020-21 and 2021-22.

Unduplicated Pupil Percentage (UPP)

The UPP is projected based on the current year unduplicated pupil count and calculated with rolling three year averages. The UPP for C-funded pupils is projected to stay at about 51% and the UPP for A/B-funded pupils is projected at about 6% and 25%.

Other Revenues

Increased revenues are projected in 2020-21 and 2021-22, to support special education transportation (25% of shortfall in 2020-21, 30% of shortfall in 2021-22) as agreed upon by school districts. Interest and Forest Reserves are estimated to remain at the 2019-20 level.

PERS / STRS

The projected employer rates for PERS and STRS are based on the most recent estimates from PERS and STRS and are expected to reach approximately 24.6 % and 18.1%, respectively, by 2021-22. These increases translate to additional costs of an estimated \$583,000 in 2020-21 and \$196,000 in 2021-22.

Other Assumptions

Step and column increases of approximately 1.66% are projected for each year. Other statutory salary-related benefits are projected to remain at the same level as in the current year. Settlements with ECTA have been included. No settlements with other employee groups have been included. The indirect cost rate is projected to be 8.85% in both 2020-21 and 2021-22.

One-time Items

Projections for the subsequent years do not include current year one-time revenues and expenditures such as one-time equipment replacement/capital outlay and other one-time federal state and local grants.

MULTI YEAR PROJECTION-GENERAL FUND

MULTIYEAR PROJECTION Object	2019-20 1st Interim Projection			2020-21 MYP			2021-22 MYP		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
ASSUMPTIONS <i>Projected Actual</i>									
Funding factors									
COLA	3.26%	3.26%		3.00%	3.00%		2.80%	2.80%	
EPA Calc %	31.39%			30.51%			30.51%		
Average Daily Attendance (ADA)									
County & Charter	757.06			757.06			757.06		
District Funded Special Ed	191.65			191.65			191.65		
Countywide	26,219.28			26,160.68			26,060.28		
EDC SELPA	21,316.30			21,257.70			21,157.30		
Charter SELPA	204,280.49			204,280.49			204,280.49		
Unduplicated Pupil % (UPP)									
Court School (Blue Ridge, Rite of Passage)	100.00%			100.00%			100.00%		
C-funded (CCS, CAP)	51.38%			50.65%			50.65%		
Charter Community (CCS)	6.23%			6.16%			6.16%		
Charter Alternative (CAP)	27.79%			24.79%			24.79%		
PERS / STRS									
STRS Employer Rates	17.10%	17.10%		18.40%	18.40%		18.10%	18.10%	
PERS Employer Rates	19.72%	19.72%		22.70%	22.70%		24.60%	24.60%	
Increase in STRS employer rates	\$ 51,877	\$ 77,127	\$ 333,995	\$ 83,395	\$ 124,072	\$ 582,907	\$ (19,515)	\$ (29,054)	\$ 195,706
Increase in PERS employer rates	\$ 136,051	\$ 68,940		\$ 249,529	\$ 125,911		\$ 162,503	\$ 81,772	
Other Assumptions									
Step and column-certificated	1.42%			1.42%	1.42%		1.42%	1.42%	
Step and column-classified	1.90%			1.90%	1.90%		1.90%	1.90%	
Other Statutory benefits-certificated	3.22%	3.22%		3.22%	3.22%		3.22%	3.22%	
Other Statutory benefits-classified	9.42%	9.42%		9.42%	9.42%		9.42%	9.42%	
Indirect Cost Rate	8.96%	8.96%		8.85%	8.85%		8.85%	8.85%	

MULTIYEAR PROJECTION		2019-20 1st Interim Projection			2020-21 MYP			2021-22 MYP		
Object		Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
A. REVENUES & OTHER SOURCES										
1. LCFF Sources	8010-8099	15,299,151	2,271,597	17,570,748	15,730,667	2,271,597	18,002,264	15,990,400	2,271,597	18,261,997
2. Federal	8100-8299	222,935	4,474,930	4,697,865	222,935	4,613,378	4,836,313	222,935	4,335,182	4,558,117
3. Other State	8300-8599	248,295	14,904,935	15,153,230	248,295	14,985,510	15,233,805	248,295	15,426,118	15,674,413
4. Other Local	8600-8799	7,657,306	5,994,571	13,651,877	8,100,597	6,058,820	14,159,417	8,250,713	6,278,866	14,529,579
5. Other Financing Sources										
a. Transfers In	8900-8929	135,421	547	135,968	135,421	547	135,968	135,421	547	135,968
b. Contributions	8980-8998	(2,520,256)	2,520,256	0	(2,595,829)	2,595,829	0	(2,584,163)	2,584,163	0
TOTAL REVENUES & SOURCES		21,042,852	30,166,836	51,209,688	21,842,086	30,525,681	52,367,767	22,263,601	30,896,473	53,160,074
B. EXPENDITURES & OTHER USES										
1. Certificated Salaries										
a. Base Salaries					6,231,094	9,739,921	15,971,015	6,319,578	9,878,085	16,197,663
b. Step & Column Adjustment					88,484	138,164	226,648	89,738	140,128	229,866
c. COLA							0			0
d. Other Adjustments					0	0	0	0	0	0
e. Total Certificated	1000-1999	6,231,094	9,739,921	15,971,015	6,319,578	9,878,085	16,197,663	6,409,316	10,018,213	16,427,529
2. Classified Salaries										
a. Base Salaries					9,000,141	3,993,251	12,993,392	9,294,235	4,064,538	13,358,773
b. Step & Column Adjustment					171,004	75,787	246,791	176,505	77,227	253,732
c. COLA							0			0
d. Other Adjustments					123,090	(4,500)	118,590	142,146	0	142,146
e. Total Classified	2000-2999	9,000,141	3,993,251	12,993,392	9,294,235	4,064,538	13,358,773	9,612,886	4,141,765	13,754,651
Employee Benefits										
Base benefits		5,333,480	7,441,650	12,775,130	5,521,408	7,587,717	13,109,125	5,971,957	7,887,780	13,859,737
Benefits for step & col and other changes					117,625	50,080	167,705	135,634	55,175	190,809
STRS rate increase		51,877	77,127	129,004	83,395	124,072	207,467	(19,515)	(29,054)	(48,569)
PERS rate increase		136,051	68,940	204,991	249,529	125,911	375,440	162,503	81,772	244,275
3. Employee Benefits	3000-3999	5,521,408	7,587,717	13,109,125	5,971,957	7,887,780	13,859,737	6,250,579	7,995,673	14,246,252
4. Books & Supplies	4000-4999	1,036,724	549,893	1,586,617	1,056,023	464,243	1,520,266	1,079,155	433,071	1,512,226
5. Services & Other Operating	5000-5999	2,459,636	5,730,667	8,190,303	2,428,607	5,694,550	8,123,157	2,440,288	5,462,214	7,902,502
6. Capital Outlay	6000-6999	563,218	198,804	762,022	495,261	198,804	694,065	526,261	198,804	725,065
7. Other Outgo (excl. indirect)	7100-7199, 7400-7499	15,750	0	15,750	15,750		15,750	15,750		15,750
8. Indirect Costs	7300-7399	(2,967,505)	2,086,860	(880,645)	(3,001,386)	2,113,407	(887,979)	(3,018,742)	2,120,498	(898,244)
9. Other Financing Uses										
a. Transfers Out	7600-7629	116,366	14,576	130,942	343,077	0	343,077	469,323	0	469,323
b. Other Uses	7630-7699									
10. Other Adjustments							-	0		-
TOTAL EXPENDITURES & USES		21,976,832	29,901,689	51,878,521	22,923,102	30,301,407	53,224,509	23,784,816	30,370,238	54,155,054
C. NET INCREASE (DECREASE)		(933,980)	265,147	(668,833)	(1,081,016)	224,274	(856,742)	(1,521,215)	526,235	(994,980)
D. FUND BALANCE										
1. Net Beginning Fund Balance		10,547,593	3,850,566	14,398,158	9,613,613	4,115,713	13,729,325	8,532,596	4,339,987	12,872,583
2. Ending Fund Balance		9,613,613	4,115,713	13,729,325	8,532,596	4,339,987	12,872,583	7,011,381	4,866,222	11,877,603

ALL FUNDS SUMMARY

El Dorado County Office of Education												
ALL FUNDS 19-20 1st Interim		01 General Fund	10 SELPA Pass- Through	11 Adult Ed	12 Child Dev	14 Deferred Maint.	16 Forest Reserve	17 Special Reserve	40 Spc.Rsv. Capital Outlay	63 Extended Day	73 Foundation Trust	TOTAL
1	A. REVENUES											1
2	8010-8099 LCFF State Aid / Taxes	17,570,748	0	0	0	156,436	0	0	0	0	0	17,727,184
3	8100-8299 Federal	4,697,865	28,270,569	0	5,860,292	0	670,000	0	0	0	0	39,498,726
4	8300-8599 Other State Revenues	15,153,230	130,979,246	380,488	2,647,246	0	0	0	0	0	0	149,160,210
5	8600-8799 Other Local Revenues	13,651,877	68,000	232,150	2,219,906	42,000	1,500	9,000	90,000	3,144,475	822	19,459,730
6	A. REVENUES Total	51,073,720	159,317,815	612,638	10,727,444	198,436	671,500	9,000	90,000	3,144,475	822	225,845,850
7	B. EXPENDITURES											7
8	SALARIES & BENEFITS											8
9	1000-1999 Certificated Salaries	15,971,015	0	296,739	2,686,717	0	0	0	0	65,608	0	19,020,079
10	2000-2999 Classified Salaries	12,993,392	0	87,812	2,296,851	0	0	0	0	1,889,968	0	17,268,023
11	3000-3999 Benefits	13,109,125	0	153,425	2,504,683	0	0	0	0	545,307	0	16,312,540
12	SALARIES & BENEFITS Total	42,073,532	0	537,976	7,488,251	0	0	0	0	2,500,883	0	52,600,642
13	OPERATING EXPENSES											13
14	4000-4999 Supplies	1,586,617	0	7,575	383,056	0	0	0	0	123,229	0	2,100,477
15	5000-5999 Contracts & Operating	8,190,303	0	55,040	2,147,138	0	0	0	0	595,117	0	10,987,598
16	6000-6999 Equip./Capital Outlay	762,022	0	0	28,897	0	0	0	3,108,155	0	0	3,899,074
17	7100-7299 Other Outgoing	15,750	159,948,925	0	0	0	551,500	0	0	0	0	160,516,175
18	7300-7399 Indirect Costs	(880,645)	0	39,273	841,372	0	0	0	0	0	0	0
19	OPERATING EXPENSES Total	9,674,047	159,948,925	101,888	3,400,463	0	551,500	0	3,108,155	718,346	0	177,503,324
20	B. EXPENDITURES Total	51,747,579	159,948,925	639,864	10,888,714	(0)	551,500	(0)	3,108,155	3,219,229	(0)	230,103,966
21	C. Excess (Deficiency) Before Other Sources/Uses Total	(673,859)	(631,110)	(27,226)	(161,270)	198,436	120,000	9,000	(3,018,155)	(74,754)	822	(4,258,116)
22	D. OTHER SOURCES / USES											22
23	7600-7629 Interfund Transfers Out	130,942	0	0	547	0	120,000	15,421	0	0	0	266,910
24	8900-8929 Interfund Transfers In	135,968	0	0	117,078	0	0	13,864	0	0	0	266,910
25	D. OTHER SOURCES / USES Total	5,026	0	0	116,531	0	(120,000)	(1,557)	0	0	0	0
26	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(668,833)	(631,110)	(27,226)	(44,739)	198,436	0	7,443	(3,018,155)	(74,754)	822	(4,258,116)
27	F1. BEGINNING BALANCE	14,398,158	8,906,100	107,122	50,762	1,798,905	848	558,790	6,745,132	654,114	36,735	33,256,667
28	F2. ENDING BALANCE	13,729,325	8,274,990	79,896	6,023	1,997,341	848	566,233	3,726,977	579,360	37,557	28,998,551

OUR PROGRAMS

The County Office of Education provides Programs, Support and Administration for a variety of education programs supporting:

- *Young Children*
- *Public school advocacy*
- *Programs in response to community needs*
- *County government*
- *Law enforcement*

The following pages reflect updated income and expenditure projections.

Child Development Programs

Units 495, 851; Fund 12 Unit 809-849,900, 905, 921, 930-959

Adopted Budget Projection	Head Start	Early Head Start	State Preschool	Other Support Programs	Total
A. REVENUES					
8010-8099 LCFF State Aid / Taxes	0	0	0	0	0
8100-8299 Federal	3,436,051	1,566,409	0	284,162	5,286,622
8300-8599 Other State Revenues	0	0	1,901,008	20,832	1,921,840
8600-8799 Other Local Revenues	0	0	144,384	19,199	163,583
A. REVENUES Total	3,436,051	1,566,409	2,045,392	324,193	7,372,045
B. EXPENDITURES					
SALARIES & BENEFITS					
1000-1999 Certificated Salaries	1,021,172	872,195	647,302	0	2,540,669
2000-2999 Classified Salaries	802,772	99,591	556,744	175,643	1,634,750
3000-3999 Benefits	725,888	415,143	517,446	87,419	1,745,896
SALARIES & BENEFITS Total	2,549,832	1,386,929	1,721,492	263,062	5,921,315
OPERATING EXPENSES					
4000-4999 Supplies	147,782	22,050	19,500	192,805	382,137
5000-5999 Contracts & Operating	440,884	166,619	290,134	(146,363)	751,274
6000-6999 Equip./Capital Outlay	15,000	15,000	0	0	30,000
7100-7299 Other Outgoing	0	0	0	0	0
7300-7399 Indirect Costs	282,553	141,174	180,973	16,861	621,561
OPERATING EXPENSES Total	886,219	344,843	490,607	63,303	1,784,972
B. EXPENDITURES Total	3,436,051	1,731,772	2,212,099	326,365	7,706,287
C. Excess (Deficiency) Before Other Sources/Uses Total	0	(165,363)	(166,707)	(2,172)	(334,242)
D. OTHER SOURCES / USES					
7600-7629 Interfund Transfers Out	0	0	0	1,541	1,541
8900-8929 Interfund Transfers In	0	165,363	166,707	1,541	333,611
8980 Contributions fm Unrestricted	0	0	0	0	0
8981 LCFF Contributions	0	0	0	0	0
8990-8998 Contributions from Restricted	0	0	0	0	0
D. OTHER SOURCES / USES Total	0	165,363	166,707	0	332,070
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	0	0	0	(2,172)	(2,172)
BEGINNING BALANCE	0	0	0	6,023	6,023
ENDING BALANCE	0	0	0	3,851	3,851

Child Development Programs

Units 495, 851; Fund 12 Unit 809-849,900, 905, 921, 930-959

	1st Interim Budget Projection	Head Start	Early Head Start	State Preschool	Other Support Programs	Total	
1	A. REVENUES						1
2	8010-8099 LCFF State Aid / Taxes	0	0	0	0	0	2
3	8100-8299 Federal	3,436,051	1,566,409	0	305,442	5,307,902	3
4	8300-8599 Other State Revenues	0	0	1,962,744	22,561	1,985,305	4
5	8600-8799 Other Local Revenues	4,343	2,004	194,499	21,036	221,882	5
6	A. REVENUES Total	3,440,394	1,568,413	2,157,243	349,039	7,515,089	6
7	B. EXPENDITURES						7
8	SALARIES & BENEFITS						8
9	1000-1999 Certificated Salaries	1,010,837	793,885	672,815	0	2,477,537	9
10	2000-2999 Classified Salaries	867,003	114,441	515,239	183,072	1,679,755	10
11	3000-3999 Benefits	763,960	374,508	497,206	88,162	1,723,836	11
12	SALARIES & BENEFITS Total	2,641,800	1,282,834	1,685,260	271,234	5,881,128	12
13	OPERATING EXPENSES						13
14	4000-4999 Supplies	53,700	20,320	26,300	180,638	280,958	14
15	5000-5999 Contracts & Operating	507,416	142,938	283,756	(120,394)	813,716	15
16	6000-6999 Equip./Capital Outlay	14,555	14,342	0	0	28,897	16
17	7100-7299 Other Outgoing	0	0	0	0	0	17
18	7300-7399 Indirect Costs	286,981	129,570	178,780	17,561	612,892	18
19	OPERATING EXPENSES Total	862,652	307,170	488,836	77,805	1,736,463	19
20	B. EXPENDITURES Total	3,504,452	1,590,004	2,174,096	349,039	7,617,591	20
21	C. Excess (Deficiency) Before Other Sources/Uses Total	(64,058)	(21,591)	(16,853)	0	(102,502)	21
22	D. OTHER SOURCES / USES						22
23	7600-7629 Interfund Transfers Out	0	0	0	547	547	23
24	8900-8929 Interfund Transfers In	64,058	21,591	16,853	547	103,049	24
25	8980 Contributions fm Unrestricted	0	0	0	0	0	25
26	8981 LCFF Contributions	0	0	0	0	0	26
27	8990-8998 Contributions from Restricted	0	0	0	0	0	27
28	D. OTHER SOURCES / USES Total	64,058	21,591	16,853	0	102,502	28
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	0	0	0	0	0	29
30	BEGINNING BALANCE	0	0	0	6,023	6,023	30
31	ENDING BALANCE	0	0	0	6,023	6,023	31

Early Learning and Family Support Programs

Units 897-898, 901, 906-909, 913-918

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	315,886	498,567
8300-8599 Other State Revenues	194,912	202,441
8600-8799 Other Local Revenues	1,853,757	1,949,400
A. REVENUES Total	2,364,555	2,650,408
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	194,656	200,680
2000-2999 Classified Salaries	613,610	613,096
3000-3999 Benefits	324,157	316,931
SALARIES & BENEFITS Total	1,132,423	1,130,707
OPERATING EXPENSES		
4000-4999 Supplies	23,969	57,078
5000-5999 Contracts & Operating	1,057,316	1,289,191
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	194,847	218,171
OPERATING EXPENSES Total	1,276,132	1,564,440
B. EXPENDITURES Total	2,408,555	2,695,147
C. Excess (Deficiency)		
Before Other Sources/Uses Total	(44,000)	(44,739)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	(44,000)	(44,739)
BEGINNING BALANCE	44,739	44,739
ENDING BALANCE	739	0

First 5 Support Services

Unit 489

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	400,000	400,000
A. REVENUES Total	400,000	400,000
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	0	0
2000-2999 Classified Salaries	216,691	216,990
3000-3999 Benefits	71,371	69,929
SALARIES & BENEFITS Total	288,062	286,919
OPERATING EXPENSES		
4000-4999 Supplies	16,208	15,700
5000-5999 Contracts & Operating	62,837	64,488
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	32,893	32,893
OPERATING EXPENSES Total	111,938	113,081
B. EXPENDITURES Total	400,000	400,000
C. Excess (Deficiency) Before Other Sources/Uses Total	0	0
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	0	0

Charter Extended Day

Fund 63, Units 704-799

Budget Projection		2019-20 Adopted	2019-20 1st Interim
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	3,143,750	3,144,059
6	A. REVENUES Total	3,143,750	3,144,059
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	51,319	65,608
10	2000-2999 Classified Salaries	1,881,934	1,889,968
11	3000-3999 Benefits	547,130	545,307
12	SALARIES & BENEFITS Total	2,480,383	2,500,883
13	OPERATING EXPENSES		
14	4000-4999 Supplies	123,229	123,229
15	5000-5999 Contracts & Operating	565,045	594,701
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	0	0
19	OPERATING EXPENSES Total	688,274	717,930
20	B. EXPENDITURES Total	3,168,657	3,218,813
21	C. Excess (Deficiency) Before Other Sources/Uses Total	(24,907)	(74,754)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(24,907)	(74,754)
30	BEGINNING BALANCE	654,114	654,114
	ENDING BALANCE	629,207	579,360

Adult Education
Fund 11, Units 971, 973-980

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	337,843	342,164
8600-8799 Other Local Revenues	225,781	232,100
A. REVENUES Total	563,624	574,264
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	264,196	296,739
2000-2999 Classified Salaries	77,697	87,812
3000-3999 Benefits	94,193	115,101
SALARIES & BENEFITS Total	436,086	499,652
OPERATING EXPENSES		
4000-4999 Supplies	7,575	7,575
5000-5999 Contracts & Operating	54,990	54,990
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	33,796	39,273
OPERATING EXPENSES Total	96,361	101,838
B. EXPENDITURES Total	532,447	601,490
C. Excess (Deficiency) Before Other Sources/Uses Total	31,177	(27,226)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	31,177	(27,226)
BEGINNING BALANCE	107,122	107,122
ENDING BALANCE	138,299	79,896

Charter Community Schools - Charter Alternative Program
Units 682-702

Budget Projection	2019-20 Adopted	2019-20 1st Interim
1 A. REVENUES		
2 8010-8099 LCFF State Aid / Taxes	7,146,103	6,576,118
3 8100-8299 Federal	124,633	130,900
4 8300-8599 Other State Revenues	277,036	262,545
5 8600-8799 Other Local Revenues	7,695	10,395
6 A. REVENUES Total	7,555,467	6,979,958
7 B. EXPENDITURES		
8 SALARIES & BENEFITS		
9 1000-1999 Certificated Salaries	3,207,105	3,327,339
10 2000-2999 Classified Salaries	734,551	746,020
11 3000-3999 Benefits	1,310,404	1,322,616
12 SALARIES & BENEFITS Total	5,252,060	5,395,975
13 OPERATING EXPENSES		
14 4000-4999 Supplies	276,082	333,268
15 5000-5999 Contracts & Operating	1,255,269	1,419,536
16 6000-6999 Equip./Capital Outlay	0	66,957
17 7100-7299 Other Outgoing	15,750	15,750
18 7300-7399 Indirect Costs	590,300	619,680
19 OPERATING EXPENSES Total	2,137,401	2,455,191
20 B. EXPENDITURES Total	7,389,461	7,851,166
21 C. Excess (Deficiency) Before Other Sources/Uses Total	166,006	(871,208)
22 D. OTHER SOURCES / USES		
23 7600-7629 Interfund Transfers Out	0	0
24 8900-8929 Interfund Transfers In	0	0
25 8980 Contributions fm Unrestricted	0	76,515
26 8981 LCFF Contributions	0	0
27 8990-8998 Contributions from Restricted	0	68,106
28 D. OTHER SOURCES / USES Total	0	144,621
29 E. NET INCREASE (DECREASE) IN FUND BALANCE Total	166,006	(726,587)
30 BEGINNING BALANCE	1,046,142	1,046,142
ENDING BALANCE	1,212,148	319,555

Charter Rite of Passage

Units 649-662

Budget Projection	2019-20 Adopted	2019-20 1st Interim
1 A. REVENUES		
2 8010-8099 LCFF State Aid / Taxes	1,538,655	1,111,888
3 8100-8299 Federal	539,446	527,513
4 8300-8599 Other State Revenues	37,536	30,167
5 8600-8799 Other Local Revenues	1,124,509	1,358,423
6 A. REVENUES Total	3,240,146	3,027,991
7 B. EXPENDITURES		
8 SALARIES & BENEFITS		
9 1000-1999 Certificated Salaries	1,217,824	1,136,252
10 2000-2999 Classified Salaries	275,765	265,383
11 3000-3999 Benefits	528,762	484,458
12 SALARIES & BENEFITS Total	2,022,351	1,886,093
13 OPERATING EXPENSES		
14 4000-4999 Supplies	77,927	55,250
15 5000-5999 Contracts & Operating	705,010	676,365
16 6000-6999 Equip./Capital Outlay	0	0
17 7100-7299 Other Outgoing	0	0
18 7300-7399 Indirect Costs	397,197	379,991
19 OPERATING EXPENSES Total	1,180,134	1,111,606
20 B. EXPENDITURES Total	3,202,485	2,997,699
21 C. Excess (Deficiency) Before Other Sources/Uses Total	37,661	30,292
22 D. OTHER SOURCES / USES		
23 7600-7629 Interfund Transfers Out	0	0
24 8900-8929 Interfund Transfers In	0	0
25 8980 Contributions fm Unrestricted	0	16,569
26 8981 LCFF Contributions	0	0
27 8990-8998 Contributions from Restricted	0	14,748
28 D. OTHER SOURCES / USES Total	0	31,317
29 E. NET INCREASE (DECREASE) IN FUND BALANCE Total	37,661	61,609
30 BEGINNING BALANCE	3,564	3,564
ENDING BALANCE	41,225	65,173

Golden Ridge and Blue Ridge Juvenile Hall

Units 670-675

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	277,776	296,076
8100-8299 Federal	133,106	127,398
8300-8599 Other State Revenues	5,712	5,604
8600-8799 Other Local Revenues	33,865	47,419
A. REVENUES Total	450,459	476,497
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	314,409	337,568
2000-2999 Classified Salaries	92,516	43,020
3000-3999 Benefits	147,294	125,489
SALARIES & BENEFITS Total	554,219	506,077
OPERATING EXPENSES		
4000-4999 Supplies	9,157	12,143
5000-5999 Contracts & Operating	90,566	141,731
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	58,155	58,550
OPERATING EXPENSES Total	157,878	212,424
B. EXPENDITURES Total	712,097	718,501
C. Excess (Deficiency) Before Other Sources/Uses Total	(261,638)	(242,004)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	262,540	244,112
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	2,663
D. OTHER SOURCES / USES Total	262,540	246,775
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	902	4,771
BEGINNING BALANCE	35,469	35,469
ENDING BALANCE	36,371	40,240

Special Education Regional Programs
Units 500-581, 584, 587-589, 594, 864, 867, 868, 878

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	2,215,461	2,271,597
8100-8299 Federal	3,094,984	3,095,550
8300-8599 Other State Revenues	4,650,445	4,816,739
8600-8799 Other Local Revenues	3,914,564	3,898,052
A. REVENUES Total	13,875,454	14,081,938
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	6,025,951	5,920,723
2000-2999 Classified Salaries	3,056,342	2,950,123
3000-3999 Benefits	3,365,251	3,117,055
SALARIES & BENEFITS Total	12,447,544	11,987,901
OPERATING EXPENSES		
4000-4999 Supplies	252,024	252,003
5000-5999 Contracts & Operating	1,894,683	2,026,089
6000-6999 Equip./Capital Outlay	70,000	70,000
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	1,347,009	1,276,473
OPERATING EXPENSES Total	3,563,716	3,624,565
B. EXPENDITURES Total	16,011,260	15,612,466
C. Excess (Deficiency) Before Other Sources/Uses Total	(2,135,806)	(1,530,528)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	2,049,152	1,491,511
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	22,941
D. OTHER SOURCES / USES Total	2,049,152	1,514,452
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(86,654)	(16,076)
BEGINNING BALANCE	1,041,967	1,041,967
ENDING BALANCE	955,313	1,025,891

Special Education District Services

Units 400, 410

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	92,126	90,173
A. REVENUES Total	92,126	90,173
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	464,751	445,751
2000-2999 Classified Salaries	7,862	7,862
3000-3999 Benefits	133,408	127,963
SALARIES & BENEFITS Total	606,021	581,576
OPERATING EXPENSES		
4000-4999 Supplies	3,550	3,750
5000-5999 Contracts & Operating	(455,767)	(395,840)
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	48,960	16,978
OPERATING EXPENSES Total	(403,257)	(375,112)
B. EXPENDITURES Total	202,764	206,464
C. Excess (Deficiency) Before Other Sources/Uses Total	(110,638)	(116,291)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	123,630	119,477
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	123,630	119,477
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	12,992	3,186

Special Education Transportation

Unit 599

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	442,444	442,444
8100-8299 Federal	0	17,000
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	626,564	608,693
A. REVENUES Total	1,069,008	1,068,137
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	0	0
2000-2999 Classified Salaries	1,763,695	1,689,536
3000-3999 Benefits	781,398	708,889
SALARIES & BENEFITS Total	2,545,093	2,398,425
OPERATING EXPENSES		
4000-4999 Supplies	269,450	275,450
5000-5999 Contracts & Operating	143,185	144,702
6000-6999 Equip./Capital Outlay	281,200	281,200
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	265,120	252,652
OPERATING EXPENSES Total	958,955	954,004
B. EXPENDITURES Total	3,504,048	3,352,429
C. Excess (Deficiency)		
Before Other Sources/Uses Total	(2,435,040)	(2,284,292)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	2,155,040	2,015,844
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	2,155,040	2,015,844
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	(280,000)	(268,448)
BEGINNING BALANCE	1,441,993	1,441,993
ENDING BALANCE	1,161,993	1,173,545

EDCOE SELPA - Regionalized Services and Administration

Units 595-598, 862

Budget Projection	2019-20 Adopted	2019-20 1st Interim
1 A. REVENUES		
2 8010-8099 LCFF State Aid / Taxes	0	0
3 8100-8299 Federal	121,725	227,344
4 8300-8599 Other State Revenues	1,889,046	2,098,767
5 8600-8799 Other Local Revenues	170,022	164,330
6 A. REVENUES Total	2,180,793	2,490,441
7 B. EXPENDITURES		
8 SALARIES & BENEFITS		
9 1000-1999 Certificated Salaries	831,567	1,207,458
10 2000-2999 Classified Salaries	273,477	202,285
11 3000-3999 Benefits	367,377	428,808
12 SALARIES & BENEFITS Total	1,472,421	1,838,551
13 OPERATING EXPENSES		
14 4000-4999 Supplies	26,000	42,354
15 5000-5999 Contracts & Operating	523,805	421,322
16 6000-6999 Equip./Capital Outlay	0	0
17 7100-7299 Other Outgoing	0	0
18 7300-7399 Indirect Costs	145,215	178,920
19 OPERATING EXPENSES Total	695,020	642,596
20 B. EXPENDITURES Total	2,167,441	2,481,147
21 C. Excess (Deficiency) Before Other Sources/Uses Total	13,352	9,294
22 D. OTHER SOURCES / USES		
23 7600-7629 Interfund Transfers Out	0	0
24 8900-8929 Interfund Transfers In	0	0
25 8980 Contributions fm Unrestricted	0	0
26 8981 LCFF Contributions	0	0
27 8990-8998 Contributions from Restricted	0	0
28 D. OTHER SOURCES / USES Total	0	0
29 E. NET INCREASE (DECREASE) IN FUND BALANCE Total	13,352	9,294
30 BEGINNING BALANCE	99,098	99,098
ENDING BALANCE	112,450	108,392

Charter SELPA - Regionalized Services and Administration

Units 622, 639

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	4,072,126	3,841,187
8600-8799 Other Local Revenues	4,971,778	4,319,090
A. REVENUES Total	9,043,904	8,160,277
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	2,959,402	2,452,465
2000-2999 Classified Salaries	1,311,301	1,273,722
3000-3999 Benefits	1,413,303	1,205,939
SALARIES & BENEFITS Total	5,684,006	4,932,126
OPERATING EXPENSES		
4000-4999 Supplies	195,050	172,980
5000-5999 Contracts & Operating	2,610,737	2,727,985
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	605,646	557,773
OPERATING EXPENSES Total	3,411,433	3,458,738
B. EXPENDITURES Total	9,095,439	8,390,864
C. Excess (Deficiency) Before Other Sources/Uses Total	(51,535)	(230,587)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	305,304
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	305,304
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(51,535)	74,717
BEGINNING BALANCE	100,163	100,163
ENDING BALANCE	48,628	174,880

El Dorado County SELPA Pass-Through Fund

Fund 10- Units 591, 600-607

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	2,011,879	2,030,547
8300-8599 Other State Revenues	7,375,110	7,503,566
8600-8799 Other Local Revenues	75,000	68,000
A. REVENUES Total	9,461,989	9,602,113
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	0	0
2000-2999 Classified Salaries	0	0
3000-3999 Benefits	0	0
SALARIES & BENEFITS Total	(0)	(0)
OPERATING EXPENSES		
4000-4999 Supplies	0	0
5000-5999 Contracts & Operating	0	20,000
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	9,363,313	9,103,965
7300-7399 Indirect Costs	0	0
OPERATING EXPENSES Total	9,363,313	9,123,965
B. EXPENDITURES Total	9,363,313	9,123,965
C. Excess (Deficiency) Before Other Sources/Uses Total	98,676	478,148
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	98,676	478,148
BEGINNING BALANCE	3,703,371	3,703,371
ENDING BALANCE	3,802,047	4,181,519

Charter SELPA Pass-Through Fund

Fund 10- Units 620, 623, 628, 631, 634-635

Budget Projection	2019-20 Adopted	2019-20 1st Interim
1 A. REVENUES		
2 8010-8099 LCFF State Aid / Taxes	0	0
3 8100-8299 Federal	26,870,617	26,260,022
4 8300-8599 Other State Revenues	131,702,509	123,475,680
5 8600-8799 Other Local Revenues	0	0
6 A. REVENUES Total	158,573,126	149,735,702
7 B. EXPENDITURES		
8 SALARIES & BENEFITS		
9 1000-1999 Certificated Salaries	0	0
10 2000-2999 Classified Salaries	0	0
11 3000-3999 Benefits	0	0
12 SALARIES & BENEFITS Total	(0)	(0)
13 OPERATING EXPENSES		
14 4000-4999 Supplies	0	0
15 5000-5999 Contracts & Operating	0	0
16 6000-6999 Equip./Capital Outlay	0	0
17 7100-7299 Other Outgoing	159,086,325	150,844,960
18 7300-7399 Indirect Costs	0	0
19 OPERATING EXPENSES Total	159,086,325	150,844,960
20 B. EXPENDITURES Total	159,086,325	150,844,960
21 C. Excess (Deficiency) Before Other Sources/Uses Total	(513,199)	(1,109,258)
22 D. OTHER SOURCES / USES		
23 7600-7629 Interfund Transfers Out	0	0
24 8900-8929 Interfund Transfers In	0	0
25 8980 Contributions fm Unrestricted	0	0
26 8981 LCFF Contributions	0	0
27 8990-8998 Contributions from Restricted	0	0
28 D. OTHER SOURCES / USES Total	0	0
29 E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(513,199)	(1,109,258)
30 BEGINNING BALANCE	5,202,729	5,202,729
	4,689,530	4,093,471

Instructional Administration and Support Services

Units 050, 299-300, 305-306, 309-310, 325, 499, 801, 885, 966-967

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	733,333	733,333
8100-8299 Federal	260,852	258,369
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	234,822	227,738
A. REVENUES Total	1,229,007	1,219,440
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	202,993	282,362
2000-2999 Classified Salaries	274,433	261,394
3000-3999 Benefits	152,713	164,715
SALARIES & BENEFITS Total	630,139	708,471
OPERATING EXPENSES		
4000-4999 Supplies	47,171	42,654
5000-5999 Contracts & Operating	596,946	638,365
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	52,974	66,130
OPERATING EXPENSES Total	697,091	747,149
B. EXPENDITURES Total	1,327,230	1,455,620
C. Excess (Deficiency) Before Other Sources/Uses Total	(98,223)	(236,180)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	58,042	(2,577)
8981 LCFF Contributions	99,048	103,202
8990-8998 Contributions from Restricted	0	(108,458)
D. OTHER SOURCES / USES Total	157,090	(7,833)
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	58,867	(244,013)

Curriculum and Instructional Support

Units 346-359, 803, 870, 872, 875-877

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	185,000	195,328
8300-8599 Other State Revenues	658,265	756,000
8600-8799 Other Local Revenues	341,644	286,100
A. REVENUES Total	1,184,909	1,237,428
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	664,969	640,883
2000-2999 Classified Salaries	162,993	152,064
3000-3999 Benefits	260,767	243,700
SALARIES & BENEFITS Total	1,088,729	1,036,647
OPERATING EXPENSES		
4000-4999 Supplies	18,314	41,407
5000-5999 Contracts & Operating	674,778	715,734
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	42,728	44,440
OPERATING EXPENSES Total	735,820	801,581
B. EXPENDITURES Total	1,824,549	1,838,228
C. Excess (Deficiency) Before Other Sources/Uses Total	(639,640)	(600,800)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	61,058	43,845
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	61,058	43,845
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(578,582)	(556,955)

Foster Youth
Unit 873

Budget Projection	2019-20 Adopted	2019-20 1st Interim
1 A. REVENUES		
2 8010-8099 LCFF State Aid / Taxes	0	0
3 8100-8299 Federal	77,000	79,743
4 8300-8599 Other State Revenues	285,579	309,428
5 8600-8799 Other Local Revenues	0	0
6 A. REVENUES Total	362,579	389,171
7 B. EXPENDITURES		
8 SALARIES & BENEFITS		
9 1000-1999 Certificated Salaries	0	0
10 2000-2999 Classified Salaries	146,514	161,284
11 3000-3999 Benefits	52,040	58,367
12 SALARIES & BENEFITS Total	198,554	219,651
13 OPERATING EXPENSES		
14 4000-4999 Supplies	3,300	4,500
15 5000-5999 Contracts & Operating	94,073	133,840
16 6000-6999 Equip./Capital Outlay	0	0
17 7100-7299 Other Outgoing	0	0
18 7300-7399 Indirect Costs	25,619	31,180
19 OPERATING EXPENSES Total	122,992	169,520
20 B. EXPENDITURES Total	321,546	389,171
21 C. Excess (Deficiency) Before Other Sources/Uses Total	41,033	0
22 D. OTHER SOURCES / USES		
23 7600-7629 Interfund Transfers Out	0	0
24 8900-8929 Interfund Transfers In	0	0
25 8980 Contributions fm Unrestricted	0	0
26 8981 LCFF Contributions	0	0
27 8990-8998 Contributions from Restricted	0	0
28 D. OTHER SOURCES / USES Total	0	0
29 E. NET INCREASE (DECREASE) IN FUND BALANCE Total	41,033	0

Information Technology

Units 073, 116-118, 190-204

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	475,294	475,294
A. REVENUES Total	475,294	475,294
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	0	0
2000-2999 Classified Salaries	1,082,472	1,079,671
3000-3999 Benefits	427,171	413,596
SALARIES & BENEFITS Total	1,509,643	1,493,267
OPERATING EXPENSES		
4000-4999 Supplies	65,075	92,511
5000-5999 Contracts & Operating	(70,647)	(3,055)
6000-6999 Equip./Capital Outlay	75,000	133,456
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	0	0
OPERATING EXPENSES Total	69,428	222,912
B. EXPENDITURES Total	1,579,071	1,716,179
C. Excess (Deficiency) Before Other Sources/Uses Total	(1,103,777)	(1,240,885)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	106,137	105,551
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	106,137	105,551
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(997,640)	(1,135,334)

School Attendance Review Board

Unit 420

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	0	0
A. REVENUES Total	0	0
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	0	0
2000-2999 Classified Salaries	50,432	50,432
3000-3999 Benefits	19,202	18,708
SALARIES & BENEFITS Total	69,634	69,140
OPERATING EXPENSES		
4000-4999 Supplies	1,000	700
5000-5999 Contracts & Operating	9,810	9,255
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	0	0
OPERATING EXPENSES Total	10,810	9,955
B. EXPENDITURES Total	80,444	79,095
C. Excess (Deficiency)		
Before Other Sources/Uses Total	(80,444)	(79,095)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	(80,444)	(79,095)

Superintendent, Communications and Special Projects

Units 001, 004-012, 029, 307

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	37,524	41,112
A. REVENUES Total	37,524	41,112
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	219,014	219,014
2000-2999 Classified Salaries	291,772	294,490
3000-3999 Benefits	173,957	169,550
SALARIES & BENEFITS Total	684,743	683,054
OPERATING EXPENSES		
4000-4999 Supplies	54,738	54,825
5000-5999 Contracts & Operating	357,739	361,944
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	0	0
OPERATING EXPENSES Total	412,477	416,769
B. EXPENDITURES Total	1,097,220	1,099,823
C. Excess (Deficiency) Before Other Sources/Uses Total	(1,059,696)	(1,058,711)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	8,221	(47,920)
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	8,221	(47,920)
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(1,051,475)	(1,106,631)

Board
Unit 002

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	0	0
A. REVENUES Total	0	0
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	0	0
2000-2999 Classified Salaries	33,862	36,274
3000-3999 Benefits	26,412	26,876
SALARIES & BENEFITS Total	60,274	63,150
OPERATING EXPENSES		
4000-4999 Supplies	4,000	2,000
5000-5999 Contracts & Operating	24,896	24,098
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	0	0
OPERATING EXPENSES Total	28,896	26,098
B. EXPENDITURES Total	89,170	89,248
C. Excess (Deficiency) Before Other Sources/Uses Total	(89,170)	(89,248)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(89,170)	(89,248)

Personnel Commission and Personnel Services

Units 030-040

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	11,000	11,000
8600-8799 Other Local Revenues	180,447	179,947
A. REVENUES Total	191,447	190,947
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	1,200	1,200
2000-2999 Classified Salaries	674,148	683,249
3000-3999 Benefits	286,558	282,109
SALARIES & BENEFITS Total	961,906	966,558
OPERATING EXPENSES		
4000-4999 Supplies	23,512	23,529
5000-5999 Contracts & Operating	148,136	157,237
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	10,294	10,221
OPERATING EXPENSES Total	181,942	190,987
B. EXPENDITURES Total	1,143,848	1,157,545
C. Excess (Deficiency)		
Before Other Sources/Uses Total	(952,401)	(966,598)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	4,724	3,824
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	4,724	3,824
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	(947,677)	(962,774)

Business Administration and Support Services

Unit 129-130, 150-160, 180, 185, 187, 490-491

Budget Projection	2019-20 Adopted	2019-20 1st Interim
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	0	0
8600-8799 Other Local Revenues	140,694	140,694
A. REVENUES Total	140,694	140,694
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	0	0
2000-2999 Classified Salaries	2,136,498	2,133,732
3000-3999 Benefits	861,875	849,220
SALARIES & BENEFITS Total	2,998,373	2,982,952
OPERATING EXPENSES		
4000-4999 Supplies	53,353	56,681
5000-5999 Contracts & Operating	250,057	304,961
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	4,165	5,136
OPERATING EXPENSES Total	307,575	366,778
B. EXPENDITURES Total	3,305,948	3,349,730
C. Excess (Deficiency) Before Other Sources/Uses Total	(3,165,254)	(3,209,036)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(3,165,254)	(3,209,036)

Facilities, Maintenance and Operations

Units 071, 075-076, 080-081, 085, 087, 090-091, 095-096, 098, 110, 115, 120, 175, 320, 492;

Fund 14

Budget Projection		2019-20 Adopted	2019-20 1st Interim
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	156,436	156,436
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	205,412	339,311
6	A. REVENUES Total	361,848	495,747
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	741,637	745,861
11	3000-3999 Benefits	321,784	317,141
12	SALARIES & BENEFITS Total	1,063,421	1,063,002
13	OPERATING EXPENSES		
14	4000-4999 Supplies	104,800	104,912
15	5000-5999 Contracts & Operating	1,205,518	1,230,891
16	6000-6999 Equip./Capital Outlay	158,534	210,409
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	56,914	57,790
19	OPERATING EXPENSES Total	1,525,766	1,604,002
20	B. EXPENDITURES Total	2,589,187	2,667,004
21	C. Excess (Deficiency) Before Other Sources/Uses	(2,227,339)	(2,171,257)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	727,127	785,467
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	727,127	785,467
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(1,500,212)	(1,385,790)

SACS STATE REQUIRED DATA

See following pages

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	18,897,080.00	18,897,080.00	3,681,608.37	17,570,748.00	(1,326,332.00)	-7.0%
2) Federal Revenue		8100-8299	4,555,217.00	4,555,217.00	405,421.99	4,697,865.00	142,648.00	3.1%
3) Other State Revenue		8300-8599	13,229,926.00	13,229,926.00	5,713,531.60	15,153,230.00	1,923,304.00	14.5%
4) Other Local Revenue		8600-8799	13,988,931.00	13,988,931.00	1,096,959.23	13,651,877.00	(337,054.00)	-2.4%
5) TOTAL, REVENUES			50,671,154.00	50,671,154.00	10,897,521.19	51,073,720.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,109,185.00	16,109,185.00	6,377,890.35	15,971,015.00	138,170.00	0.9%
2) Classified Salaries		2000-2999	13,326,961.00	13,326,961.00	5,231,151.29	12,993,392.00	333,569.00	2.5%
3) Employee Benefits		3000-3999	11,988,209.00	11,988,209.00	3,977,865.68	13,109,125.00	(1,120,916.00)	-9.4%
4) Books and Supplies		4000-4999	1,500,711.00	1,500,711.00	700,590.78	1,586,617.00	(85,906.00)	-5.7%
5) Services and Other Operating Expenditures		5000-5999	7,506,749.00	7,506,749.00	3,411,572.98	8,190,303.00	(683,554.00)	-9.1%
6) Capital Outlay		6000-6999	584,734.00	584,734.00	228,979.60	762,022.00	(177,288.00)	-30.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,750.00	15,750.00	10,800.00	15,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(854,904.00)	(854,904.00)	0.00	(880,645.00)	25,741.00	-3.0%
9) TOTAL, EXPENDITURES			50,177,395.00	50,177,395.00	19,938,850.68	51,747,579.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			493,759.00	493,759.00	(9,041,329.49)	(673,859.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	136,962.00	136,962.00	0.00	135,968.00	(994.00)	-0.7%
b) Transfers Out		7600-7629	345,934.00	345,934.00	0.00	130,942.00	214,992.00	62.1%
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			(208,972.00)	(208,972.00)	0.00	5,026.00		

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)			284,787.00	284,787.00	(9,041,329.49)	(668,833.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,398,158.32	14,398,158.32		14,398,158.32	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)			14,398,158.32	14,398,158.32		14,398,158.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,398,158.32	14,398,158.32		14,398,158.32		
2) Ending Balance, June 30 (E + F1e)			14,682,945.32	14,682,945.32		13,729,325.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,950.00	2,950.00		2,950.00		
Stores		9712	30,739.80	30,739.80		30,739.80		
Prepaid Items		9713	589,317.00	589,317.00		589,317.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,109,614.77	4,109,614.77		4,115,712.77		
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	8,434,623.75	8,434,623.75		7,434,249.75		
Capital Equipment / Technology	0000	9780	1,386,812.22					
Instructional / Other Programs	0000	9780	6,805,281.39					
Lottery - Instructional / Other Programs	1100	9780	242,530.14					
Capital Equipment / Technology	0000	9780		1,386,812.22				
Instructional / Other Programs	0000	9780		6,805,281.39				
Lottery - Instructional / Other Programs	1100	9780		242,530.14				
Capital Equipment / Technology	0000	9780				1,377,099.22		
Instructional / Other Programs	0000	9780				5,906,382.39		
Lottery - Instructional / Other Programs	1100	9780				150,768.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,515,700.00	1,515,700.00		1,556,356.00		
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	7,366,923.00	7,366,923.00	2,425,980.00	7,671,646.00	304,723.00	4.1%
Education Protection Account State Aid - Current Year		8012	2,439,888.00	2,439,888.00	478,340.00	763,895.00	(1,675,993.00)	-68.7%
State Aid - Prior Years		8019	0.00	0.00	745,713.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	58,413.00	58,413.00	0.00	59,897.00	1,484.00	2.5%
Timber Yield Tax		8022	12,177.00	12,177.00	0.00	17,555.00	5,378.00	44.2%
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	6,643,449.00	6,643,449.00	(126.69)	6,636,321.00	(7,128.00)	-0.1%
Unsecured Roll Taxes		8042	118,381.00	118,381.00	6,540.01	112,259.00	(6,122.00)	-5.2%
Prior Years' Taxes		8043	3,324.00	3,324.00	1,899.78	3,290.00	(34.00)	-1.0%
Supplemental Taxes		8044	30,557.00	30,557.00	22,683.43	67,365.00	36,808.00	120.5%
Education Revenue Augmentation Fund (ERAF)		8045	703,239.00	703,239.00	0.00	862,650.00	159,411.00	22.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	578.84	1,889.00	1,889.00	New
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	230.00	230.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	(115.00)	(115.00)	New
Subtotal, LCFF Sources			17,376,351.00	17,376,351.00	3,681,608.37	16,196,882.00	(1,179,469.00)	-6.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,283,452.00	2,283,452.00	0.00	607,459.00	(1,675,993.00)	-73.4%
All Other LCFF Transfers - Current Year	All Other	8091	(2,439,888.00)	(2,439,888.00)	0.00	(763,895.00)	1,675,993.00	-68.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,677,165.00	1,677,165.00	0.00	1,530,302.00	(146,863.00)	-8.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,897,080.00	18,897,080.00	3,681,608.37	17,570,748.00	(1,326,332.00)	-7.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,890,009.00	1,890,009.00	0.00	2,218,542.00	328,533.00	17.4%
Special Education Discretionary Grants		8182	511,448.00	511,448.00	0.00	202,712.00	(308,736.00)	-60.4%
Child Nutrition Programs		8220	18,471.00	18,471.00	1,834.93	18,720.00	249.00	1.3%
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	150,860.00	150,860.00	11,403.65	260,486.00	109,626.00	72.7%
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	271,907.00	271,907.00	0.00	268,924.00	(2,983.00)	-1.1%
Title I, Part D, Local Delinquent Programs	3025	8290	561,703.00	561,703.00	0.00	533,657.00	(28,046.00)	-5.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,000.00	3,000.00	0.00	327.00	(2,673.00)	-89.1%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	43,070.00	43,070.00	0.00	42,972.00	(98.00)	-0.2%
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	135,000.00	135,000.00	46,652.00	167,259.00	32,259.00	23.9%
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	969,749.00	969,749.00	345,531.41	984,266.00	14,517.00	1.5%
TOTAL, FEDERAL REVENUE			4,555,217.00	4,555,217.00	405,421.99	4,697,865.00	142,648.00	3.1%
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	7,843,252.00	7,843,252.00	3,691,604.00	7,771,742.00	(71,510.00)	-0.9%
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	626,617.00	626,617.00	175,772.00	626,617.00	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	1,259.00	1,259.00	149.15	1,427.00	168.00	13.3%
Mandated Costs Reimbursements		8550	69,948.00	69,948.00	0.00	70,057.00	109.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	235,416.00	235,416.00	7,354.01	226,568.00	(8,848.00)	-3.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	585,369.00	585,369.00	636,253.26	642,477.00	57,108.00	9.8%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	72,572.00	72,572.00	33,941.00	84,618.00	12,046.00	16.6%
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	3,795,493.00	3,795,493.00	1,168,458.18	5,729,724.00	1,934,231.00	51.0%
TOTAL, OTHER STATE REVENUE			13,229,926.00	13,229,926.00	5,713,531.60	15,153,230.00	1,923,304.00	14.5%

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)
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	25,417.00	25,417.00	0.00	25,417.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	4,699.00	4,699.00	530.00	4,636.00	(63.00)	-1.3%
All Other Sales		8639	13,992.00	13,992.00	8,790.24	11,917.00	(2,075.00)	-14.8%
Leases and Rentals		8650	20,660.00	20,660.00	25,390.65	153,685.00	133,025.00	643.9%
Interest		8660	595,000.00	595,000.00	70,243.79	640,000.00	45,000.00	7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,043,966.00	3,043,966.00	691,253.42	2,997,241.00	(46,725.00)	-1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,533,353.00	6,533,353.00	132,000.17	6,032,646.00	(500,707.00)	-7.7%
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	651,659.00	651,659.00	168,750.96	682,067.00	30,408.00	4.7%
Tuition		8710	2,644,325.00	2,644,325.00	0.00	2,649,308.00	4,983.00	0.2%
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	454,860.00	454,860.00	0.00	453,960.00	(900.00)	-0.2%
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			13,988,931.00	13,988,931.00	1,096,959.23	13,651,877.00	(337,054.00)	-2.4%
TOTAL, REVENUES			50,671,154.00	50,671,154.00	10,897,521.19	51,073,720.00	402,566.00	0.8%

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	8,898,152.00	8,898,152.00	3,524,718.06	8,890,626.00	7,526.00	0.1%
Certificated Pupil Support Salaries		1200	726,395.00	726,395.00	294,665.80	732,025.00	(5,630.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,401,267.00	3,401,267.00	1,446,793.13	3,512,490.00	(111,223.00)	-3.3%
Other Certificated Salaries		1900	3,083,371.00	3,083,371.00	1,111,713.36	2,835,874.00	247,497.00	8.0%
TOTAL, CERTIFICATED SALARIES			16,109,185.00	16,109,185.00	6,377,890.35	15,971,015.00	138,170.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,870,204.00	2,870,204.00	1,067,915.64	2,774,112.00	96,092.00	3.3%
Classified Support Salaries		2200	2,993,980.00	2,993,980.00	1,195,280.36	2,881,564.00	112,416.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	2,170,534.00	2,170,534.00	899,636.53	2,213,054.00	(42,520.00)	-2.0%
Clerical, Technical and Office Salaries		2400	5,233,991.00	5,233,991.00	2,046,446.26	5,065,190.00	168,801.00	3.2%
Other Classified Salaries		2900	58,252.00	58,252.00	21,872.50	59,472.00	(1,220.00)	-2.1%
TOTAL, CLASSIFIED SALARIES			13,326,961.00	13,326,961.00	5,231,151.29	12,993,392.00	333,569.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,170,475.00	4,170,475.00	1,037,815.17	4,776,804.00	(606,329.00)	-14.5%
PERS		3201-3202	2,675,941.00	2,675,941.00	1,007,306.77	3,300,228.00	(624,287.00)	-23.3%
OASDI/Medicare/Alternative		3301-3302	1,235,600.00	1,235,600.00	465,523.16	1,215,006.00	20,594.00	1.7%
Health and Welfare Benefits		3401-3402	3,366,108.00	3,366,108.00	1,264,022.19	3,279,362.00	86,746.00	2.6%
Unemployment Insurance		3501-3502	28,788.00	28,788.00	6,844.15	35,333.00	(6,545.00)	-22.7%
Workers' Compensation		3601-3602	495,876.00	495,876.00	196,242.29	486,971.00	8,905.00	1.8%
OPEB, Allocated		3701-3702	15,421.00	15,421.00	11.95	15,421.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	100.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,988,209.00	11,988,209.00	3,977,865.68	13,109,125.00	(1,120,916.00)	-9.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,880.00	6,880.00	0.00	6,730.00	150.00	2.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,331,854.00	1,331,854.00	572,584.67	1,347,130.00	(15,276.00)	-1.1%
Noncapitalized Equipment		4400	161,977.00	161,977.00	128,006.11	232,757.00	(70,780.00)	-43.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,500,711.00	1,500,711.00	700,590.78	1,586,617.00	(85,906.00)	-5.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	893,417.00	893,417.00	696,799.70	994,720.00	(101,303.00)	-11.3%
Travel and Conferences		5200	1,234,884.00	1,234,884.00	440,831.94	1,296,654.00	(61,770.00)	-5.0%
Dues and Memberships		5300	125,122.00	125,122.00	77,950.13	121,685.00	3,437.00	2.7%
Insurance		5400-5450	85,964.00	85,964.00	47,319.09	93,400.00	(7,436.00)	-8.7%
Operations and Housekeeping Services		5500	579,058.00	579,058.00	194,909.62	587,800.00	(8,742.00)	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,069,351.00	1,069,351.00	271,335.09	1,073,079.00	(3,728.00)	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(962,670.00)	(962,670.00)	(14,435.05)	(999,847.00)	37,177.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	4,106,214.00	4,106,214.00	1,614,664.80	4,656,812.00	(550,598.00)	-13.4%
Communications		5900	375,409.00	375,409.00	82,197.66	366,000.00	9,409.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,506,749.00	7,506,749.00	3,411,572.98	8,190,303.00	(683,554.00)	-9.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.01	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	20,381.50	20,382.00	(20,382.00)	New
Buildings and Improvements of Buildings		6200	139,734.00	139,734.00	49,513.61	180,290.00	(40,556.00)	-29.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	57,264.48	57,894.00	(57,894.00)	New
Equipment Replacement		6500	445,000.00	445,000.00	101,820.00	503,456.00	(58,456.00)	-13.1%
TOTAL, CAPITAL OUTLAY			584,734.00	584,734.00	228,979.60	762,022.00	(177,288.00)	-30.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	15,750.00	15,750.00	10,800.00	15,750.00	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)			15,750.00	15,750.00	10,800.00	15,750.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(854,904.00)	(854,904.00)	0.00	(880,645.00)	25,741.00	-3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(854,904.00)	(854,904.00)	0.00	(880,645.00)	25,741.00	-3.0%
TOTAL, EXPENDITURES			50,177,395.00	50,177,395.00	19,938,850.68	51,747,579.00	(1,570,184.00)	-3.1%

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)
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	136,962.00	136,962.00	0.00	135,968.00	(994.00)	-0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			136,962.00	136,962.00	0.00	135,968.00	(994.00)	-0.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	332,070.00	332,070.00	0.00	117,078.00	214,992.00	64.7%
To: Special Reserve Fund		7612	13,864.00	13,864.00	0.00	13,864.00	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			345,934.00	345,934.00	0.00	130,942.00	214,992.00	62.1%
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)			(208,972.00)	(208,972.00)	0.00	5,026.00	(213,998.00)	-102.4%

Resource	Description	2019-20
		Projected Year Totals
5640	Medi-Cal Billing Option	676,158.00
6230	California Clean Energy Jobs Act	156,304.00
6300	Lottery: Instructional Materials	118,496.37
6500	Special Education	2,563,042.97
6512	Special Ed: Mental Health Services	232,952.83
7311	Classified School Employee Professional De	34,704.00
7510	Low-Performing Students Block Grant	46,560.00
7810	Other Restricted State	7,800.00
9010	Other Restricted Local	279,694.60
Total, Restricted Balance		4,115,712.77

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	28,882,496.00	28,882,496.00	0.00	28,270,569.00	(611,927.00)	-2.1%
3) Other State Revenue		8300-8599	139,077,619.00	139,077,619.00	38,559,096.13	130,979,246.00	(8,098,373.00)	-5.8%
4) Other Local Revenue		8600-8799	75,000.00	75,000.00	101,439.86	68,000.00	(7,000.00)	-9.3%
5) TOTAL, REVENUES			168,035,115.00	168,035,115.00	38,660,535.99	159,317,815.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	168,449,638.00	168,449,638.00	33,540,269.10	159,948,925.00	8,500,713.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			168,449,638.00	168,449,638.00	33,540,269.10	159,948,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(414,523.00)	(414,523.00)	5,120,266.89	(631,110.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(414,523.00)	(414,523.00)	5,120,266.89	(631,110.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,906,100.06	8,906,100.06		8,906,100.06	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)			8,906,100.06	8,906,100.06		8,906,100.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,906,100.06	8,906,100.06		8,906,100.06		
2) Ending Balance, June 30 (E + F1e)			8,491,577.06	8,491,577.06		8,274,990.06		
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	8,491,577.06	8,491,577.06		8,274,990.06		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	28,882,496.00	28,882,496.00	0.00	28,270,569.00	(611,927.00)	-2.1%
TOTAL, FEDERAL REVENUE			28,882,496.00	28,882,496.00	0.00	28,270,569.00	(611,927.00)	-2.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	124,849,951.00	124,849,951.00	31,496,054.00	117,171,240.00	(7,678,711.00)	-6.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	14,227,668.00	14,227,668.00	7,063,042.13	13,808,006.00	(419,662.00)	-2.9%
TOTAL, OTHER STATE REVENUE			139,077,619.00	139,077,619.00	38,559,096.13	130,979,246.00	(8,098,373.00)	-5.8%
OTHER LOCAL REVENUE								
Interest		8660	75,000.00	75,000.00	101,439.86	68,000.00	(7,000.00)	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	75,000.00	101,439.86	68,000.00	(7,000.00)	-9.3%
TOTAL, REVENUES			168,035,115.00	168,035,115.00	38,660,535.99	159,317,815.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	42,744,775.00	42,744,775.00	(1,342,923.51)	42,475,577.00	269,198.00	0.6%
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	125,704,863.00	125,704,863.00	34,883,192.61	117,473,348.00	8,231,515.00	6.5%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			168,449,638.00	168,449,638.00	33,540,269.10	159,948,925.00	8,500,713.00	5.0%
TOTAL, EXPENDITURES			168,449,638.00	168,449,638.00	33,540,269.10	159,948,925.00		

Resource	Description	2019/20
		Projected Year Totals
6500	Special Education	7,449,532.44
6512	Special Ed: Mental Health Services	825,457.62
Total, Restricted Balance		8,274,990.06

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	355,059.00	355,059.00	8,822.00	380,488.00	25,429.00	7.2%
4) Other Local Revenue		8600-8799	225,831.00	225,831.00	3,470.71	232,150.00	6,319.00	2.8%
5) TOTAL, REVENUES			580,890.00	580,890.00	12,292.71	612,638.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	264,196.00	264,196.00	124,153.43	296,739.00	(32,543.00)	-12.3%
2) Classified Salaries		2000-2999	77,697.00	77,697.00	32,637.32	87,812.00	(10,115.00)	-13.0%
3) Employee Benefits		3000-3999	111,409.00	111,409.00	43,991.48	153,425.00	(42,016.00)	-37.7%
4) Books and Supplies		4000-4999	7,575.00	7,575.00	642.44	7,575.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,040.00	55,040.00	4,231.53	55,040.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,796.00	33,796.00	0.00	39,273.00	(5,477.00)	-16.2%
9) TOTAL, EXPENDITURES			549,713.00	549,713.00	205,656.20	639,864.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,177.00	31,177.00	(193,363.49)	(27,226.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,177.00	31,177.00	(193,363.49)	(27,226.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	107,122.44	107,122.44		107,122.44	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)			107,122.44	107,122.44		107,122.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,122.44	107,122.44		107,122.44		
2) Ending Balance, June 30 (E + F1e)			138,299.44	138,299.44		79,896.44		
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	138,299.44	138,299.44		79,896.44		
Adult Education Programs	0000	9780	138,299.44					
Adult Education Programs	0000	9780		138,299.44				
Adult Education Programs	0000	9780				79,896.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,656,580.00	5,656,580.00	1,136,368.84	5,860,292.00	203,712.00	3.6%
3) Other State Revenue		8300-8599	2,222,016.00	2,222,016.00	955,779.28	2,647,246.00	425,230.00	19.1%
4) Other Local Revenue		8600-8799	2,012,648.00	2,012,648.00	526,044.89	2,219,906.00	207,258.00	10.3%
5) TOTAL, REVENUES			9,891,244.00	9,891,244.00	2,618,193.01	10,727,444.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,736,525.00	2,736,525.00	1,085,322.04	2,686,717.00	49,808.00	1.8%
2) Classified Salaries		2000-2999	2,248,360.00	2,248,360.00	874,556.98	2,296,851.00	(48,491.00)	-2.2%
3) Employee Benefits		3000-3999	2,176,871.00	2,176,871.00	784,868.92	2,504,683.00	(327,812.00)	-15.1%
4) Books and Supplies		4000-4999	408,999.00	408,999.00	130,349.14	383,056.00	25,943.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	1,846,082.00	1,846,082.00	418,776.02	2,147,138.00	(301,056.00)	-16.3%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	28,896.56	28,897.00	1,103.00	3.7%
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	821,108.00	821,108.00	0.00	841,372.00	(20,264.00)	-2.5%
9) TOTAL, EXPENDITURES			10,267,945.00	10,267,945.00	3,322,769.66	10,888,714.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(376,701.00)	(376,701.00)	(704,576.65)	(161,270.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	332,070.00	332,070.00	0.00	117,078.00	(214,992.00)	-64.7%
b) Transfers Out		7600-7629	1,541.00	1,541.00	0.00	547.00	994.00	64.5%
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			330,529.00	330,529.00	0.00	116,531.00		

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)			(46,172.00)	(46,172.00)	(704,576.65)	(44,739.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,762.46	50,762.46		50,762.46	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)			50,762.46	50,762.46		50,762.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,762.46	50,762.46		50,762.46		
2) Ending Balance, June 30 (E + F1e)			4,590.46	4,590.46		6,023.46		
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	4,590.46	4,590.46		6,023.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	156,436.00	156,436.00	0.00	156,436.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,000.00	42,000.00	10,577.96	42,000.00	0.00	0.0%
5) TOTAL, REVENUES			198,436.00	198,436.00	10,577.96	198,436.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			198,436.00	198,436.00	10,577.96	198,436.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,436.00	198,436.00	10,577.96	198,436.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,798,905.35	1,798,905.35		1,798,905.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,798,905.35	1,798,905.35		1,798,905.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,798,905.35	1,798,905.35		1,798,905.35		
2) Ending Balance, June 30 (E + F1e)			1,997,341.35	1,997,341.35		1,997,341.35		
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	1,997,341.35	1,997,341.35		1,997,341.35		
Deferred Maintenance	0000	9780	1,997,341.35					
Deferred Maintenance	0000	9780		1,997,341.35				
Deferred Maintenance	0000	9780				1,997,341.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	670,000.00	670,000.00	0.00	670,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	(48.50)	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			671,500.00	671,500.00	(48.50)	671,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	551,500.00	551,500.00	0.00	551,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			551,500.00	551,500.00	0.00	551,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,000.00	120,000.00	(48.50)	120,000.00		
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	120,000.00	120,000.00	0.00	120,000.00	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			(120,000.00)	(120,000.00)	0.00	(120,000.00)		

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	(48.50)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	847.96	847.96		847.96	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)			847.96	847.96		847.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			847.96	847.96		847.96		
2) Ending Balance, June 30 (E + F1e)			847.96	847.96		847.96		
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	847.96	847.96		847.96		
Districts / EDCOE	0000	9780	847.96					
Districts / EDCOE	0000	9780		847.96				
Districts / EDCOE	0000	9780				847.96		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	3,357.90	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	3,357.90	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	3,357.90	9,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,864.00	13,864.00	0.00	13,864.00	0.00	0.0%
b) Transfers Out		7600-7629	15,421.00	15,421.00	0.00	15,421.00	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			(1,557.00)	(1,557.00)	0.00	(1,557.00)		

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)			7,443.00	7,443.00	3,357.90	7,443.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	558,789.54	558,789.54		558,789.54	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)			558,789.54	558,789.54		558,789.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			558,789.54	558,789.54		558,789.54		
2) Ending Balance, June 30 (E + F1e)			566,232.54	566,232.54		566,232.54		
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	566,232.54	566,232.54		566,232.54		
Retiree Benefits	0000	9780	566,232.54					
Retiree Benefits	0000	9780		566,232.54				
Retiree Benefits	0000	9780				566,232.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	36,802.06	90,000.00	90,000.00	New
5) TOTAL, REVENUES			0.00	0.00	36,802.06	90,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	4,638.95	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	3,107,730.42	3,108,155.00	(3,108,155.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	3,112,369.37	3,108,155.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(3,075,567.31)	(3,018,155.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(3,075,567.31)	(3,018,155.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,745,131.68	6,745,131.68		6,745,131.68	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)			6,745,131.68	6,745,131.68		6,745,131.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,745,131.68	6,745,131.68		6,745,131.68		
2) Ending Balance, June 30 (E + F1e)			6,745,131.68	6,745,131.68		3,726,976.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	6,745,131.68	6,745,131.68		3,726,976.68		
Facilities	0000	9780	6,745,131.68					
	0000	9780						
Facilities	0000	9780		6,745,131.68				
Facilities	0000	9780				3,726,976.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,144,166.00	3,144,166.00	147,132.52	3,144,475.00	309.00	0.0%
5) TOTAL, REVENUES			3,144,166.00	3,144,166.00	147,132.52	3,144,475.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	51,319.00	51,319.00	26,705.28	65,608.00	(14,289.00)	-27.8%
2) Classified Salaries		2000-2999	1,881,934.00	1,881,934.00	621,933.97	1,889,968.00	(8,034.00)	-0.4%
3) Employee Benefits		3000-3999	547,130.00	547,130.00	199,967.26	545,307.00	1,823.00	0.3%
4) Books and Supplies		4000-4999	123,229.00	123,229.00	46,503.94	123,229.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	565,461.00	565,461.00	77,823.21	595,117.00	(29,656.00)	-5.2%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,169,073.00	3,169,073.00	972,933.66	3,219,229.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,907.00)	(24,907.00)	(825,801.14)	(74,754.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,907.00)	(24,907.00)	(825,801.14)	(74,754.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	654,114.29	654,114.29		654,114.29	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)			654,114.29	654,114.29		654,114.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			654,114.29	654,114.29		654,114.29		
2) Ending Net Position, June 30 (E + F1e)			629,207.29	629,207.29		579,360.29		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	16,756.50	16,756.50		16,756.50		
b) Restricted Net Position		9797	5,750.00	5,750.00		5,750.00		
c) Unrestricted Net Position		9790	606,700.79	606,700.79		556,853.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,312.00	1,312.00	219.07	822.00	(490.00)	-37.3%
5) TOTAL, REVENUES			1,312.00	1,312.00	219.07	822.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,000.00	3,000.00	0.00	0.00	3,000.00	100.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,000.00	3,000.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,688.00)	(1,688.00)	219.07	822.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,688.00)	(1,688.00)	219.07	822.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	36,735.25	36,735.25		36,735.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,735.25	36,735.25		36,735.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,735.25	36,735.25		36,735.25		
2) Ending Net Position, June 30 (E + F1e)			35,047.25	35,047.25		37,557.25		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	35,047.25	35,047.25		37,557.25		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	17.00	17.00	18.12	18.12	1.12	7%
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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	17.00	17.00	18.12	18.12	1.12	7%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	179.05	179.05	179.05	179.05	0.00	0%
c. Special Education-NPS/LCI	5.69	5.69	5.69	5.69	0.00	0%
d. Special Education Extended Year	12.60	12.60	12.60	12.60	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)	197.34	197.34	197.34	197.34	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	214.34	214.34	215.46	215.46	1.12	1%
4. Adults in Correctional Facilities	18.77	18.77	17.97	17.97	(0.80)	-4%
5. County Operations Grant ADA	26,487.80	26,487.80	26,219.28	26,219.28	(268.52)	-1%
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	139.02	139.02	100.11	100.11	(38.91)	-28%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	302.41	302.41	268.53	268.53	(33.88)	-11%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	441.43	441.43	368.64	368.64	(72.79)	-16%
3. Charter School Funded County Program ADA						
a. County Community Schools	386.81	386.81	370.30	370.30	(16.51)	-4%
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)	386.81	386.81	370.30	370.30	(16.51)	-4%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	828.24	828.24	738.94	738.94	(89.30)	-11%
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)	828.24	828.24	738.94	738.94	(89.30)	-11%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		26,219.28	-0.22%	26,160.68	-0.38%	26,060.28
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,299,151.00	2.82%	15,730,667.00	1.65%	15,990,400.00
2. Federal Revenues	8100-8299	222,935.00	0.00%	222,935.00	0.00%	222,935.00
3. Other State Revenues	8300-8599	248,295.00	0.00%	248,295.00	0.00%	248,295.00
4. Other Local Revenues	8600-8799	7,657,306.00	5.79%	8,100,597.00	1.85%	8,250,713.00
5. Other Financing Sources						
a. Transfers In	8900-8929	135,421.00	0.00%	135,421.00	0.00%	135,421.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,520,256.00)	3.00%	(2,595,829.17)	-0.45%	(2,584,163.00)
6. Total (Sum lines A1 thru A5c)		21,042,852.00	3.80%	21,842,085.83	1.93%	22,263,601.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,231,094.00		6,319,578.00
b. Step & Column Adjustment				88,484.00		89,738.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,231,094.00	1.42%	6,319,578.00	1.42%	6,409,316.00
2. Classified Salaries						
a. Base Salaries				9,000,141.00		9,294,235.00
b. Step & Column Adjustment				171,004.00		176,505.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				123,090.00		142,146.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,000,141.00	3.27%	9,294,235.00	3.43%	9,612,886.00
3. Employee Benefits	3000-3999	5,521,408.00	8.16%	5,971,957.00	4.67%	6,250,579.00
4. Books and Supplies	4000-4999	1,036,724.00	1.86%	1,056,023.00	2.19%	1,079,155.00
5. Services and Other Operating Expenditures	5000-5999	2,459,636.00	-1.26%	2,428,607.00	0.48%	2,440,288.00
6. Capital Outlay	6000-6999	563,218.00	-12.07%	495,261.00	6.26%	526,261.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,750.00	0.00%	15,750.00	0.00%	15,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,967,505.00)	1.14%	(3,001,386.00)	0.58%	(3,018,742.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	116,366.00	194.83%	343,077.00	36.80%	469,323.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,976,832.00	4.31%	22,923,102.00	3.76%	23,784,816.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(933,980.00)		(1,081,016.17)		(1,521,215.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,547,592.55		9,613,612.55		8,532,596.38
2. Ending Fund Balance (Sum lines C and D1)		9,613,612.55		8,532,596.38		7,011,381.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	623,006.80		623,006.80		623,006.80
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,434,249.75		6,312,853.58		4,763,722.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,556,356.00		1,596,736.00		1,624,652.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,613,612.55		8,532,596.38		7,011,381.38

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,556,356.00		1,596,736.00		1,624,652.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,556,356.00		1,596,736.00		1,624,652.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restructure in staffing for the transportation department.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,271,597.00	0.00%	2,271,597.00	0.00%	2,271,597.00
2. Federal Revenues	8100-8299	4,474,930.00	3.09%	4,613,378.00	-6.03%	4,335,182.00
3. Other State Revenues	8300-8599	14,904,935.00	0.54%	14,985,510.00	2.94%	15,426,118.00
4. Other Local Revenues	8600-8799	5,994,571.00	1.07%	6,058,820.00	3.63%	6,278,866.00
5. Other Financing Sources						
a. Transfers In	8900-8929	547.00	0.00%	547.00	0.00%	547.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,520,256.00	3.00%	2,595,829.17	-0.45%	2,584,163.00
6. Total (Sum lines A1 thru A5c)		30,166,836.00	1.19%	30,525,681.17	1.21%	30,896,473.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,739,921.00		9,878,085.00
b. Step & Column Adjustment				138,164.00		140,128.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,739,921.00	1.42%	9,878,085.00	1.42%	10,018,213.00
2. Classified Salaries						
a. Base Salaries				3,993,251.00		4,064,538.00
b. Step & Column Adjustment				75,787.00		77,227.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,993,251.00	1.79%	4,064,538.00	1.90%	4,141,765.00
3. Employee Benefits	3000-3999	7,587,717.00	3.95%	7,887,780.00	1.37%	7,995,673.00
4. Books and Supplies	4000-4999	549,893.00	-15.58%	464,243.00	-6.71%	433,071.00
5. Services and Other Operating Expenditures	5000-5999	5,730,667.00	-0.63%	5,694,550.00	-4.08%	5,462,214.00
6. Capital Outlay	6000-6999	198,804.00	0.00%	198,804.00	0.00%	198,804.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,860.00	1.27%	2,113,407.00	0.34%	2,120,498.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,576.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,901,689.00	1.34%	30,301,407.00	0.23%	30,370,238.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		265,147.00		224,274.17		526,235.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,850,565.77		4,115,712.77		4,339,986.94
2. Ending Fund Balance (Sum lines C and D1)		4,115,712.77		4,339,986.94		4,866,221.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,115,712.77		4,339,986.94		4,866,221.94
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,115,712.77		4,339,986.94		4,866,221.94

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Youth Commission funded in 2019-20 with one-time locally restricted grant. Moved to unrestricted in 2020-21.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		26,219.28	-0.22%	26,160.68	-0.38%	26,060.28
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,570,748.00	2.46%	18,002,264.00	1.44%	18,261,997.00
2. Federal Revenues	8100-8299	4,697,865.00	2.95%	4,836,313.00	-5.75%	4,558,117.00
3. Other State Revenues	8300-8599	15,153,230.00	0.53%	15,233,805.00	2.89%	15,674,413.00
4. Other Local Revenues	8600-8799	13,651,877.00	3.72%	14,159,417.00	2.61%	14,529,579.00
5. Other Financing Sources						
a. Transfers In	8900-8929	135,968.00	0.00%	135,968.00	0.00%	135,968.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		51,209,688.00	2.26%	52,367,767.00	1.51%	53,160,074.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,971,015.00		16,197,663.00
b. Step & Column Adjustment				226,648.00		229,866.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,971,015.00	1.42%	16,197,663.00	1.42%	16,427,529.00
2. Classified Salaries						
a. Base Salaries				12,993,392.00		13,358,773.00
b. Step & Column Adjustment				246,791.00		253,732.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				118,590.00		142,146.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,993,392.00	2.81%	13,358,773.00	2.96%	13,754,651.00
3. Employee Benefits	3000-3999	13,109,125.00	5.73%	13,859,737.00	2.79%	14,246,252.00
4. Books and Supplies	4000-4999	1,586,617.00	-4.18%	1,520,266.00	-0.53%	1,512,226.00
5. Services and Other Operating Expenditures	5000-5999	8,190,303.00	-0.82%	8,123,157.00	-2.72%	7,902,502.00
6. Capital Outlay	6000-6999	762,022.00	-8.92%	694,065.00	4.47%	725,065.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,750.00	0.00%	15,750.00	0.00%	15,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(880,645.00)	0.83%	(887,979.00)	1.16%	(898,244.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	130,942.00	162.01%	343,077.00	36.80%	469,323.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		51,878,521.00	2.59%	53,224,509.00	1.75%	54,155,054.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(668,833.00)		(856,742.00)		(994,980.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,398,158.32		13,729,325.32		12,872,583.32
2. Ending Fund Balance (Sum lines C and D1)		13,729,325.32		12,872,583.32		11,877,603.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	623,006.80		623,006.80		623,006.80
b. Restricted	9740	4,115,712.77		4,339,986.94		4,866,221.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,434,249.75		6,312,853.58		4,763,722.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,556,356.00		1,596,736.00		1,624,652.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		13,729,325.32		12,872,583.32		11,877,603.32

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,556,356.00		1,596,736.00		1,624,652.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,556,356.00		1,596,736.00		1,624,652.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
09-BU El Dorado County						
09-EL EDCOE Charter						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		159,948,925.00		165,217,968.00		170,699,670.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		51,878,521.00		53,224,509.00		54,155,054.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		51,878,521.00		53,224,509.00		54,155,054.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		51,878,521.00		53,224,509.00		54,155,054.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,556,355.63		1,596,735.27		1,624,651.62
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		612,000.00		612,000.00		612,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,556,355.63		1,596,735.27		1,624,651.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		

County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)

Current Year (2019-20)	458.43	386.76	-15.6%	Not Met
1st Subsequent Year (2020-21)	458.43	386.76	-15.6%	Not Met
2nd Subsequent Year (2021-22)	458.43	386.76	-15.6%	Not Met

District Funded County Program ADA (Form A/AI, Line B2g)

Current Year (2019-20)	197.34	197.34	0.0%	Met
1st Subsequent Year (2020-21)	197.34	197.34	0.0%	Met
2nd Subsequent Year (2021-22)	197.34	197.34	0.0%	Met

County Operations Grant ADA (Form A/AI, Line B5)

Current Year (2019-20)	26,487.80	26,219.28	-1.0%	Met
1st Subsequent Year (2020-21)	26,427.21	26,160.68	-1.0%	Met
2nd Subsequent Year (2021-22)	26,387.91	26,060.28	-1.2%	Met

Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)

Current Year (2019-20)	386.81	370.30	-4.3%	Not Met
1st Subsequent Year (2020-21)	386.81	370.30	-4.3%	Not Met
2nd Subsequent Year (2021-22)	386.81	370.30	-4.3%	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Charter Community School ADA is based on parent or probation referrals. There has been an unexpected decrease in referrals from adopted to first interim. There has also been a reduction in ADA at one of our court school locations due to a legislative change that capped the enrollment.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	17,376,351.00	16,196,882.00	-6.8%	Not Met
1st Subsequent Year (2020-21)	17,759,238.00	16,628,398.00	-6.4%	Not Met
2nd Subsequent Year (2021-22)	18,137,631.00	16,888,131.00	-6.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue has decreased from budget adoption projections, consistent with decreases in projected ADA as described in criterion 1.

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2019-20)	41,424,355.00	42,073,532.00	1.6%	Met
1st Subsequent Year (2020-21)	42,735,337.00	43,416,173.00	1.6%	Met
2nd Subsequent Year (2021-22)	43,816,755.00	44,428,432.00	1.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2019-20)	4,555,217.00	4,697,865.00	3.1%	No
1st Subsequent Year (2020-21)	4,713,540.00	4,836,313.00	2.6%	No
2nd Subsequent Year (2021-22)	4,655,453.00	4,558,117.00	-2.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	13,229,926.00	15,153,230.00	14.5%	Yes
1st Subsequent Year (2020-21)	13,348,422.00	15,233,805.00	14.1%	Yes
2nd Subsequent Year (2021-22)	14,162,575.00	15,674,413.00	10.7%	Yes

Explanation:
(required if Yes)

Increased revenues due to STRS-PERS on behalf from state.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	13,988,931.00	13,651,877.00	-2.4%	No
1st Subsequent Year (2020-21)	15,099,110.00	14,159,417.00	-6.2%	Yes
2nd Subsequent Year (2021-22)	16,362,935.00	14,529,579.00	-11.2%	Yes

Explanation:
(required if Yes)

For 2020-21 and 2021-22 revenue from administrative contracts decreased based on decline of some programs.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	1,500,711.00	1,586,617.00	5.7%	Yes
1st Subsequent Year (2020-21)	1,470,852.00	1,520,266.00	3.4%	No
2nd Subsequent Year (2021-22)	1,494,348.00	1,512,226.00	1.2%	No

Explanation:
(required if Yes)

Addition of ESEA Title IV, Part A, student support and academic enrichment grant funds (\$18.7K).

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	7,506,749.00	8,190,303.00	9.1%	Yes
1st Subsequent Year (2020-21)	7,103,023.00	8,123,157.00	14.4%	Yes
2nd Subsequent Year (2021-22)	7,024,257.00	7,902,502.00	12.5%	Yes

Explanation:
(required if Yes)

Increased contracts for speech and mental health services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2019-20)	31,774,074.00	33,502,972.00	5.4%	Not Met
1st Subsequent Year (2020-21)	33,161,072.00	34,229,535.00	3.2%	Met
2nd Subsequent Year (2021-22)	35,180,963.00	34,762,109.00	-1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2019-20)	9,007,460.00	9,776,920.00	8.5%	Not Met
1st Subsequent Year (2020-21)	8,573,875.00	9,643,423.00	12.5%	Not Met
2nd Subsequent Year (2021-22)	8,518,605.00	9,414,728.00	10.5%	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 NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Increased revenues due to STRS-PERS on behalf from state.

Explanation:

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

For 2020-21 and 2021-22 revenue from administrative contracts decreased based on decline of some programs.

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

Explanation:

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

Addition of ESEA Title IV, Part A, student support and academic enrichment grant funds (\$18.7K).

Explanation:

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

Increased contracts for speech and mental health services.

5. CRITERION: Facilities Maintenance

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

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

NOTE: 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	661,008.99	711,308.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		661,334.00	

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	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)	3.0%	3.0%	3.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.0%	1.0%	1.0%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): 09-BU El Dorado County

09-EL EDCOE Charter

	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)	159,948,925.00	165,217,968.00	170,699,670.00

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(933,980.00)	21,976,832.00	4.2%	Not Met
1st Subsequent Year (2020-21)	(1,081,016.17)	22,923,102.00	4.7%	Not Met
2nd Subsequent Year (2021-22)	(1,521,215.00)	23,784,816.00	6.4%	Not Met

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

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

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

Explanation:

(required if NOT met)

The county office is deficit spending and is continuing to develop plans to reduce the ongoing deficit, particularly in response to reduced ADA.

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 01I, Line F2)/(Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2019-20)	13,729,325.32	Met
1st Subsequent Year (2020-21)	12,872,583.32	Met
2nd Subsequent Year (2021-22)	11,877,603.32	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)		
Fiscal Year		Status
Current Year (2019-20)	12,749,404.07	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:	51,878,521	53,224,509	54,155,054
County Office's Reserve Standard Percentage Level:	3%	3%	3%

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)	51,878,521.00	53,224,509.00	54,155,054.00
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)	51,878,521.00	53,224,509.00	54,155,054.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,556,355.63	1,596,735.27	1,624,651.62
6. Reserve Standard - by Amount (From percentage level chart above)	612,000.00	612,000.00	612,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,556,355.63	1,596,735.27	1,624,651.62

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,556,356.00	1,596,736.00	1,624,652.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,556,356.00	1,596,736.00	1,624,652.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.00%	3.00%	3.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,556,355.63	1,596,735.27	1,624,651.62
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 budget adoption 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)?

Yes

- 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:

Current fiscal year budget includes \$120,000 Federal Forest Reserve Revenue subject to annual reauthorization. Ongoing costs will be absorbed in the budget.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(3,027,496.00)	(2,520,256.00)	-16.8%	(507,240.00)	Not Met
1st Subsequent Year (2020-21)	(3,099,522.82)	(2,595,829.17)	-16.3%	(503,693.65)	Not Met
2nd Subsequent Year (2021-22)	(3,109,079.00)	(2,584,163.00)	-16.9%	(524,916.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2019-20)	136,962.00	135,968.00	-0.7%	(994.00)	Met
1st Subsequent Year (2020-21)	135,421.00	135,968.00	0.4%	547.00	Met
2nd Subsequent Year (2021-22)	135,421.00	135,968.00	0.4%	547.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2019-20)	345,934.00	130,942.00	-62.1%	(214,992.00)	Not Met
1st Subsequent Year (2020-21)	1,387,223.00	343,077.00	-75.3%	(1,044,146.00)	Not Met
2nd Subsequent Year (2021-22)	2,660,470.00	469,323.00	-82.4%	(2,191,147.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education contribution decreased due to additional AB602 funding and reduced STRS-PERS expenditures.

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out to Child Development decreased due to increased revenues.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Commitments for compensated absences increased due to actual accrued liabilities.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

- c. If Yes to Item 1a, have there been changes since budget adoption 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

Budget Adoption (Form 01CS, Item S7A)	First Interim
220,756.00	93,822.00
220,756.00	93,822.00
Actuarial	Actuarial
7/01/16 Updated to 06/30/1	Jul 01, 2018

Data must be entered.

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
43,805.00	29,986.00
43,805.00	29,986.00
43,805.00	29,986.00

- 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)

15,421.00	15,421.00
17,565.00	17,565.00
17,757.00	17,757.00

- 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)

15,421.00	15,421.00
17,565.00	17,565.00
17,757.00	17,757.00

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

5	4
3	2
3	2

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim

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)

Budget Adoption (Form 01CS, Item S7B)		First Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	146.7	124.8	124.8	124.8

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

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

Yes

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 Budget Adoption

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

Dec 13, 2019

3. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2020

4. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

235,010

235,010

235,010

% change in salary schedule from prior year

2.8%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
195,270	198,796	201,252
1.8%	1.8%	1.9%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

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	207.9	193.7	193.7	193.7

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(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

102,436

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)
No	No	No

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

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

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

If Yes, explain the nature of the new costs:

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	Yes	Yes
195,045	198,821	201,534
1.9%	1.9%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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	117.0	128.6	128.6	128.6

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

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

No

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

151,949

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)
No	No	No

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
194,518	195,958	198,488
1.3%	1.3%	1.3%

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

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 First Interim Criteria and Standards Review

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			10,982,758.45	9,745,713.57	7,360,125.72	7,463,417.68	5,112,470.90	2,123,634.88	6,674,491.56	5,716,045.04
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		433,211.00	1,178,924.00	1,258,119.00	779,779.00	779,779.00	970,752.75	779,779.00	432,123.40
Property Taxes	8020-8079		14,166.81	17,408.56	0.00	0.00	0.00	3,469,815.20	689,535.81	117,859.36
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		1,871.79	8,540.73	305,380.94	53,248.39	36,380.14	0.00	119,397.77	366,110.35
Other State Revenue	8300-8599		696,723.31	690,603.00	1,859,290.14	2,466,766.00	149.15	832,851.05	687,790.11	670,318.29
Other Local Revenue	8600-8799		73,911.78	35,276.09	255,759.72	166,341.91	583,431.93	1,273,016.71	1,117,676.53	1,109,962.55
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,219,884.69	1,930,752.38	3,678,549.80	3,466,135.30	1,399,740.22	6,546,435.71	3,394,179.22	2,696,373.95
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		742,080.19	1,395,560.01	1,395,631.42	1,428,386.64	1,416,232.09	1,437,251.93	1,365,360.19	1,423,263.04
Classified Salaries	2000-2999		892,593.57	1,040,292.73	1,092,785.73	1,100,992.89	1,104,486.37	1,246,639.87	1,065,540.07	1,136,126.20
Employee Benefits	3000-3999		522,494.52	815,990.30	950,371.18	847,051.52	841,958.16	1,040,374.53	990,702.18	1,016,156.48
Books and Supplies	4000-4999		65,134.43	88,104.34	198,626.12	193,338.27	154,654.47	0.00	102,653.62	124,387.28
Services	5000-5999		470,916.28	628,202.54	468,994.97	1,144,462.90	622,277.70	0.00	313,611.63	565,433.77
Capital Outlay	6000-6599		0.00	55,251.43	59,237.01	76,044.99	38,446.17	0.00	14,509.01	123,069.18
Other Outgo	7000-7499		0.00	0.00	0.00	10,800.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,693,218.99	4,023,401.35	4,165,646.43	4,801,077.21	4,178,054.96	3,724,266.33	3,852,376.70	4,388,435.95
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	(628.74)	(323.57)	3,902.32
Accounts Receivable	9200-9299		1,727,481.34	616,707.78	(59,623.02)	245,770.31	(293,214.64)	1,606,518.97	63,224.34	630,733.87
Due From Other Funds	9310		0.00	0.00	16,646.64	40.83	0.00	0.00	0.00	(18,053.96)
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		(60,994.36)	(72,321.22)	(65,354.67)	91,911.99	(10,729.99)	(33,218.63)	33,125.03	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	1,666,486.98	544,386.56	(108,331.05)	337,723.13	(303,944.63)	1,572,671.60	96,025.80
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,430,197.56	837,325.44	(710,974.42)	456,498.88	(88,423.35)	(156,015.70)	596,274.84	(101,125.66)
Due To Other Funds	9610		0.00	0.00	12,254.78	1,621.77	0.00	0.00	0.00	20,201.91
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	895,607.35	(5,000.00)	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	1,430,197.56	837,325.44	(698,719.64)	1,353,728.00	(93,423.35)	596,274.84	(80,923.75)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	236,289.42	(292,938.88)	590,388.59	(1,016,004.87)	1,728,687.30	(500,249.04)	697,505.98
E. NET INCREASE/DECREASE (B - C + D)			(1,237,044.88)	(2,385,587.85)	103,291.96	(2,350,946.78)	(2,988,836.02)	4,550,856.68	(958,446.52)	(994,556.02)
F. ENDING CASH (A + E)			9,745,713.57	7,360,125.72	7,463,417.68	5,112,470.90	2,123,634.88	6,674,491.56	5,716,045.04	4,721,489.02
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,721,489.02	4,774,429.45	6,728,392.28	4,934,086.69				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	623,097.15	432,123.40	432,123.40	335,729.90	0.00		8,435,541.00	8,435,541.00
Property Taxes	8020-8079	137,761.23	2,768,171.82	153,382.57	393,124.64	0.00	0.00	7,761,226.00	7,761,226.00
Miscellaneous Funds	8080-8099	918,214.81	105,934.62	0.00	349,831.57	0.00	0.00	1,373,981.00	1,373,981.00
Federal Revenue	8100-8299	11,233.14	91,615.60	417,353.88	2,016,654.03	1,270,078.24		4,697,865.00	4,697,865.00
Other State Revenue	8300-8599	652,811.69	687,790.11	647,283.29	4,610,574.74	650,279.12		15,153,230.00	15,153,230.00
Other Local Revenue	8600-8799	1,577,255.75	1,483,150.20	1,491,490.16	4,484,603.67	0.00		13,651,877.00	13,651,877.00
Interfund Transfers In	8910-8929	120,000.00	0.00	0.00	15,968.00	0.00		135,968.00	135,968.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,040,373.77	5,568,785.75	3,141,633.30	12,206,486.55	1,920,357.36	0.00	51,209,688.00	51,209,688.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,421,110.92	1,456,984.60	1,407,437.24	802,465.87	279,250.86		15,971,015.00	15,971,015.00
Classified Salaries	2000-2999	1,102,958.74	1,251,577.36	1,051,971.23	628,176.38	279,250.86		12,993,392.00	12,993,392.00
Employee Benefits	3000-3999	1,020,832.72	1,209,133.78	993,066.42	2,745,758.88	115,234.33		13,109,125.00	13,109,125.00
Books and Supplies	4000-4999	104,138.66	150,724.66	148,031.09	232,382.22	24,441.84		1,586,617.00	1,586,617.00
Services	5000-5999	383,877.27	573,618.46	388,439.10	2,384,634.40	245,833.98		8,190,303.00	8,190,303.00
Capital Outlay	6000-6599	33,690.78	7,015.44	149,199.87	205,558.12	0.00		762,022.00	762,022.00
Other Outgo	7000-7499	0.00	0.00	0.00	(875,695.00)	0.00		(864,895.00)	(864,895.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	130,942.00	0.00		130,942.00	130,942.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		4,066,609.09	4,649,054.30	4,138,144.95	6,254,222.87	944,011.87	0.00	51,878,521.00	51,878,521.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	(2,379.51)	2,379.51	0.00		2,950.01	
Accounts Receivable	9200-9299	(102,853.02)	221,764.21	(67,900.12)	1,314,451.25	0.00		5,903,061.27	
Due From Other Funds	9310	0.00	0.00	(13.48)	18,303.74	0.00		16,923.77	
Stores	9320	0.00	0.00	0.00	30,739.80	0.00		30,739.80	
Prepaid Expenditures	9330	0.00	35,467.51	222,257.59	449,173.74	0.00		589,316.99	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(102,853.02)	257,231.72	151,964.48	1,815,048.04	0.00	0.00	6,542,991.84	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(182,028.77)	(776,999.66)	949,758.42	(34,661.29)	0.00		2,219,826.29	
Due To Other Funds	9610	0.00	0.00	0.00	(18,874.81)	0.00		15,203.65	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	5,530.44	0.00		896,137.79	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(182,028.77)	(776,999.66)	949,758.42	(48,005.66)	0.00	0.00	3,131,167.73	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		79,175.75	1,034,231.38	(797,793.94)	1,863,053.70	0.00	0.00	3,411,824.11	
E. NET INCREASE/DECREASE (B - C + D)		52,940.43	1,953,962.83	(1,794,305.59)	7,815,317.38	976,345.49	0.00	2,742,991.11	(668,833.00)
F. ENDING CASH (A + E)		4,774,429.45	6,728,392.28	4,934,086.69	12,749,404.07				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,725,749.56	