

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

Signed: _____

Sum Salcido

County Superintendent or Designee

Date: _____

3/5/20

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 05, 2020

Signed: _____

Sum Salcido

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Debbie Breck

Telephone: 805-964-4711 Ext. 5257

Title: Administrator, Internal Services

E-mail: dbreck@sbceo.org

Criteria and Standards Review Summary

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,392,751.00	21,488,652.00	13,970,343.25	22,560,308.00	1,071,656.00	5.0%
2) Federal Revenue		8100-8299	225,579.00	437,285.00	207,398.35	405,496.00	(31,789.00)	-7.3%
3) Other State Revenue		8300-8599	165,689.00	177,281.00	89,484.38	173,481.00	(3,800.00)	-2.1%
4) Other Local Revenue		8600-8799	2,160,207.00	2,190,022.00	1,244,610.76	2,217,573.00	27,551.00	1.3%
5) TOTAL, REVENUES			23,944,226.00	24,293,240.00	15,511,836.74	25,356,858.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,126,948.00	3,202,633.00	1,750,303.09	3,045,280.00	157,353.00	4.9%
2) Classified Salaries		2000-2999	7,454,650.00	7,311,924.00	4,095,414.22	7,237,904.00	74,020.00	1.0%
3) Employee Benefits		3000-3999	5,509,987.00	4,755,651.00	2,634,895.61	4,659,269.00	96,382.00	2.0%
4) Books and Supplies		4000-4999	405,899.00	413,233.00	148,626.77	419,011.00	(5,778.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	3,453,740.00	4,129,745.00	1,280,876.51	4,345,059.00	(215,314.00)	-5.2%
6) Capital Outlay		6000-6999	0.00	16,837.00	10,648.73	16,837.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,529,811.00	4,626,294.00	0.00	5,537,596.00	(911,302.00)	-19.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,575,052.00)	(3,531,876.00)	(13,031.16)	(3,782,257.00)	250,381.00	-7.1%
9) TOTAL, EXPENDITURES			20,905,983.00	20,924,441.00	9,907,733.77	21,478,699.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,038,243.00	3,368,799.00	5,604,102.97	3,878,159.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,952.00	6,926.00	0.00	6,020.00	(906.00)	-13.1%
b) Transfers Out		7600-7629	2,845,893.00	2,845,893.00	0.00	2,845,893.00	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	(758,769.00)	(754,079.00)	0.00	(814,021.00)	(59,942.00)	7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,597,710.00)	(3,593,046.00)	0.00	(3,653,894.00)		

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	3,902,650.00	3,902,650.00	2,146,454.00	4,052,650.00	150,000.00	3.8%
Education Protection Account State Aid - Current Year		8012	16,108.00	14,896.00	7,448.00	18,594.00	3,698.00	24.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	148,203.00	150,480.00	74,230.23	146,503.00	(3,977.00)	-2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	29,250,112.00	29,283,808.00	16,837,104.10	30,762,226.00	1,478,418.00	5.0%
Unsecured Roll Taxes		8042	1,070,390.00	936,685.00	1,025,577.62	1,074,506.00	137,821.00	14.7%
Prior Years' Taxes		8043	(109,250.00)	73,674.00	156,276.69	(62,323.00)	(135,997.00)	-184.6%
Supplemental Taxes		8044	541,360.00	561,530.00	77,040.73	469,709.00	(91,821.00)	-16.4%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,313,751.00	1,379,343.00	1,054,141.88	1,694,055.00	314,712.00	22.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,433.00	1,433.00	0.00	1,433.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(717.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,134,040.00	36,304,499.00	21,378,273.25	38,157,353.00	1,852,854.00	5.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(14,741,289.00)	(14,815,847.00)	(7,407,930.00)	(15,597,045.00)	(781,198.00)	5.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,392,751.00	21,488,652.00	13,970,343.25	22,560,308.00	1,071,656.00	5.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Food 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%
EMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Le I, Part A, Basic	3010	8290						
Le I, Part D, Local Delinquent Programs	3025	8290						
Le II, Part A, Supporting Effective Instruction	4035	8290						

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	89,131.36	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	51,347.00	51,347.00	40,193.92	63,834.00	12,487.00	24.3%
Interest		8660	694,498.00	694,498.00	451,924.77	694,498.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	329,425.00	359,240.00	100,433.47	373,443.00	14,203.00	4.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,496.00	25,496.00	5,943.95	25,496.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	18,336.00	18,336.00	36,430.79	19,197.00	861.00	4.7%
Contribution		8710	1,041,105.00	1,041,105.00	520,552.50	1,041,105.00	0.00	0.0%
Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,160,207.00	2,190,022.00	1,244,610.76	2,217,573.00	27,551.00	1.3%
TOTAL, REVENUES			23,944,226.00	24,293,240.00	15,511,836.74	25,356,858.00	1,063,618.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,837.00	10,648.73	16,837.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	16,837.00	10,648.73	16,837.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	4,529,811.00	4,626,294.00	0.00	5,537,596.00	(911,302.00)	-19.7%
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)			4,529,811.00	4,626,294.00	0.00	5,537,596.00	(911,302.00)	-19.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,233,967.00)	(2,220,621.00)	(11,968.45)	(2,236,689.00)	16,068.00	-0.7%
Transfers of Indirect Costs - Interfund		7350	(1,341,085.00)	(1,311,255.00)	(1,062.71)	(1,545,568.00)	234,313.00	-17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,575,052.00)	(3,531,876.00)	(13,031.16)	(3,782,257.00)	250,381.00	-7.1%
TOTAL, EXPENDITURES			20,905,983.00	20,924,441.00	9,907,733.77	21,478,699.00	(554,258.00)	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	167,104.00	167,104.00	83,908.00	167,317.00	213.00	0.1%
2) Federal Revenue		8100-8299	1,412,347.00	1,782,644.00	824,949.07	1,843,609.00	60,965.00	3.4%
3) Other State Revenue		8300-8599	5,996,973.00	10,031,776.00	2,972,096.12	7,024,386.00	(3,007,390.00)	-30.0%
4) Other Local Revenue		8600-8799	24,979,412.00	24,267,202.00	14,593,222.56	27,759,802.00	3,492,600.00	14.4%
5) TOTAL, REVENUES			32,555,836.00	36,248,726.00	18,474,175.75	36,795,114.00		
3. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,899,145.00	9,692,769.00	5,046,081.42	9,665,119.00	27,650.00	0.3%
2) Classified Salaries		2000-2999	6,539,074.00	6,434,567.00	3,427,902.36	6,594,591.00	(160,024.00)	-2.5%
3) Employee Benefits		3000-3999	9,047,006.00	9,245,287.00	3,741,953.46	9,181,119.00	64,168.00	0.7%
4) Books and Supplies		4000-4999	326,889.00	375,824.00	165,318.93	422,932.00	(47,108.00)	-12.5%
5) Services and Other Operating Expenditures		5000-5999	5,564,350.00	9,039,186.00	3,990,756.41	9,333,199.00	(294,013.00)	-3.3%
6) Capital Outlay		6000-6999	356,500.00	376,631.00	14,774.68	376,631.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	192,000.00	219,000.00	124,865.00	219,999.00	(999.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,233,967.00	2,220,621.00	11,968.45	2,236,689.00	(16,068.00)	-0.7%
9) TOTAL, EXPENDITURES			34,158,931.00	37,603,885.00	16,523,620.71	38,030,279.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,603,095.00)	(1,355,159.00)	1,950,555.04	(1,235,165.00)		
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	758,769.00	754,079.00	0.00	814,021.00	59,942.00	7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			758,769.00	754,079.00	0.00	814,021.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	167,104.00	167,104.00	83,908.00	167,317.00	213.00	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			167,104.00	167,104.00	83,908.00	167,317.00	213.00	0.1%
DERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	152,878.00	153,731.00	0.00	149,402.00	(4,329.00)	-2.8%
Special Education Discretionary Grants		8182	135,943.00	136,196.00	56,103.00	134,939.00	(1,257.00)	-0.9%
Child Nutrition Programs		8220	11,200.00	11,200.00	2,331.05	11,200.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Food Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
IMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Le I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Le I, Part D, Local Delinquent								
Programs	3025	8290	837,256.00	837,256.00	322,389.79	732,993.00	(104,263.00)	-12.5%
Le II, Part A, Supporting Effective								
Instruction	4035	8290	8,775.00	8,775.00	8,857.06	8,857.00	82.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	14,404.00	14,404.00	9,081.08	14,404.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,532,309.00	4,727,954.00	4,764,573.97	8,154,953.00	3,426,999.00	72.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,029,104.00	2,042,806.00	753,686.51	2,012,004.00	(30,802.00)	-1.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	27,000.00	15,700.00	15,700.00	(11,300.00)	-41.9%
All Other Local Revenue		8699	0.00	0.00	0.00	1,085.00	1,085.00	New
Allocation		8710	17,769,063.00	0.00	0.00	426,731.00	426,731.00	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	634,532.00	17,455,038.00	9,050,181.00	17,134,925.00	(320,113.00)	-1.8%
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			24,979,412.00	24,267,202.00	14,593,222.56	27,759,802.00	3,492,600.00	14.4%
TOTAL, REVENUES			32,555,836.00	36,248,726.00	18,474,175.75	36,795,114.00	546,388.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	356,500.00	371,331.00	9,590.00	371,331.00	0.00	0.0%
Equipment Replacement		6500	0.00	5,300.00	5,184.68	5,300.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			356,500.00	376,631.00	14,774.68	376,631.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	72,000.00	72,000.00	48,316.00	81,316.00	(9,316.00)	-12.9%
Payments to County Offices		7142	120,000.00	120,000.00	76,549.00	122,983.00	(2,983.00)	-2.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	27,000.00	0.00	15,700.00	11,300.00	41.9%
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)			192,000.00	219,000.00	124,865.00	219,999.00	(999.00)	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,233,967.00	2,220,621.00	11,968.45	2,236,689.00	(16,068.00)	-0.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,233,967.00	2,220,621.00	11,968.45	2,236,689.00	(16,068.00)	-0.7%
TOTAL EXPENDITURES			34,158,931.00	37,603,885.00	16,523,620.71	38,030,279.00	(426,394.00)	-1.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUES								
1) LCFF Sources		8010-8099	21,559,855.00	21,655,756.00	14,054,251.25	22,727,625.00	1,071,869.00	4.9%
2) Federal Revenue		8100-8299	1,637,926.00	2,219,929.00	1,032,347.42	2,249,105.00	29,176.00	1.3%
3) Other State Revenue		8300-8599	6,162,662.00	10,209,057.00	3,061,580.50	7,197,867.00	(3,011,190.00)	-29.5%
4) Other Local Revenue		8600-8799	27,139,619.00	26,457,224.00	15,837,833.32	29,977,375.00	3,520,151.00	13.3%
5) TOTAL, REVENUES			56,500,062.00	60,541,966.00	33,986,012.49	62,151,972.00		
EXPENDITURES								
1) Certificated Salaries		1000-1999	13,026,093.00	12,895,402.00	6,796,384.51	12,710,399.00	185,003.00	1.4%
2) Classified Salaries		2000-2999	13,993,724.00	13,746,491.00	7,523,316.58	13,832,495.00	(86,004.00)	-0.6%
3) Employee Benefits		3000-3999	14,556,993.00	14,000,938.00	6,376,849.07	13,840,388.00	160,550.00	1.1%
4) Books and Supplies		4000-4999	732,788.00	789,057.00	313,945.70	841,943.00	(52,886.00)	-6.7%
5) Services and Other Operating Expenditures		5000-5999	9,018,090.00	13,168,931.00	5,271,632.92	13,678,258.00	(509,327.00)	-3.9%
6) Capital Outlay		6000-6999	356,500.00	393,468.00	25,423.41	393,468.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,721,811.00	4,845,294.00	124,865.00	5,757,595.00	(912,301.00)	-18.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,341,085.00)	(1,311,255.00)	(1,062.71)	(1,545,568.00)	234,313.00	-17.9%
9) TOTAL, EXPENDITURES			55,064,914.00	58,528,326.00	26,431,354.48	59,508,978.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,435,148.00	2,013,640.00	7,554,658.01	2,642,994.00		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,952.00	6,926.00	0.00	6,020.00	(906.00)	-13.1%
b) Transfers Out		7600-7629	2,845,893.00	2,845,893.00	0.00	2,845,893.00	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			(2,838,941.00)	(2,838,967.00)	0.00	(2,839,873.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
.CFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,902,650.00	3,902,650.00	2,146,454.00	4,052,650.00	150,000.00	3.8%
Education Protection Account State Aid - Current Year		8012	16,108.00	14,896.00	7,448.00	18,594.00	3,698.00	24.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	148,203.00	150,480.00	74,230.23	146,503.00	(3,977.00)	-2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,250,112.00	29,283,808.00	16,837,104.10	30,762,226.00	1,478,418.00	5.0%
Unsecured Roll Taxes		8042	1,070,390.00	936,685.00	1,025,577.62	1,074,506.00	137,821.00	14.7%
Prior Years' Taxes		8043	(109,250.00)	73,674.00	156,276.69	(62,323.00)	(135,997.00)	-184.6%
Supplemental Taxes		8044	541,360.00	561,530.00	77,040.73	469,709.00	(91,821.00)	-16.4%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,313,751.00	1,379,343.00	1,054,141.88	1,694,055.00	314,712.00	22.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,433.00	1,433.00	0.00	1,433.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(717.00)	0.00	0.00	0.00	0.00	0.0%
ubtotal, LCFF Sources			36,134,040.00	36,304,499.00	21,378,273.25	38,157,353.00	1,852,854.00	5.1%
CFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(14,574,185.00)	(14,648,743.00)	(7,324,022.00)	(15,429,728.00)	(780,985.00)	5.3%
CFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,559,855.00	21,655,756.00	14,054,251.25	22,727,625.00	1,071,869.00	4.9%
GENERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	152,878.00	153,731.00	0.00	149,402.00	(4,329.00)	-2.8%
Special Education Discretionary Grants		8182	135,943.00	136,196.00	56,103.00	134,939.00	(1,257.00)	-0.9%
Child Nutrition Programs		8220	11,200.00	11,200.00	2,331.05	11,200.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Food 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%
MA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
§ I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
§ I, Part D, Local Delinquent Programs	3025	8290	837,256.00	837,256.00	322,389.79	732,993.00	(104,263.00)	-12.5%
§ II, Part A, Supporting Effective Instruction	4035	8290	8,775.00	8,775.00	8,857.06	8,857.00	82.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	14,404.00	14,404.00	98,212.44	14,404.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	51,347.00	51,347.00	40,193.92	63,834.00	12,487.00	24.3%
Interest		8660	694,498.00	694,498.00	451,924.77	694,498.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,861,734.00	5,087,194.00	4,865,007.44	8,528,396.00	3,441,202.00	67.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,054,600.00	2,068,302.00	759,630.46	2,037,500.00	(30,802.00)	-1.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	27,000.00	15,700.00	15,700.00	(11,300.00)	-41.9%
All Other Local Revenue		8699	18,336.00	18,336.00	36,430.79	20,282.00	1,946.00	10.6%
uition		8710	18,810,168.00	1,041,105.00	520,552.50	1,467,836.00	426,731.00	41.0%
II Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
ransfers 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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	634,532.00	17,455,038.00	9,050,181.00	17,134,925.00	(320,113.00)	-1.8%
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%
ITAL, OTHER LOCAL REVENUE			27,139,619.00	26,457,224.00	15,837,833.32	29,977,375.00	3,520,151.00	13.3%
AL, REVENUES			56,500,062.00	60,541,966.00	33,986,012.49	62,151,972.00	1,610,006.00	2.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,837.00	10,648.73	16,837.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	356,500.00	371,331.00	9,590.00	371,331.00	0.00	0.0%
Equipment Replacement		6500	0.00	5,300.00	5,184.68	5,300.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			356,500.00	393,468.00	25,423.41	393,468.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	72,000.00	72,000.00	48,316.00	81,316.00	(9,316.00)	-12.9%
Payments to County Offices		7142	120,000.00	120,000.00	76,549.00	122,983.00	(2,983.00)	-2.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	4,529,811.00	4,653,294.00	0.00	5,553,296.00	(900,002.00)	-19.3%
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)			4,721,811.00	4,845,294.00	124,865.00	5,757,595.00	(912,301.00)	-18.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,341,085.00)	(1,311,255.00)	(1,062.71)	(1,545,568.00)	234,313.00	-17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,341,085.00)	(1,311,255.00)	(1,062.71)	(1,545,568.00)	234,313.00	-17.9%
TOTAL, EXPENDITURES								
			55,064,914.00	58,528,326.00	26,431,354.48	59,508,978.00	(980,652.00)	-1.7%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
5640	Medi-Cal Billing Option	1,152,664.00
6300	Lottery: Instructional Materials	59,737.00
6355	Direct Support Professional Training Program	1,047,798.00
6371	CalWORKs for ROCP or Adult Education	41,467.00
6510	Special Ed: Early Ed Individuals with Excepti	237,044.00
9010	Other Restricted Local	5,597,782.00
Total, Restricted Balance		<u>8,136,492.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,297,739.00	7,775,309.00	5,263,222.96	8,576,175.00	800,866.00	10.3%
3) Other State Revenue		8300-8599	9,774,704.00	9,730,648.00	5,049,374.85	11,887,050.00	1,956,402.00	20.1%
4) Other Local Revenue		8800-8799	1,716,759.00	2,203,921.00	1,348,721.94	2,213,665.00	9,744.00	0.4%
5) TOTAL, REVENUES			18,789,202.00	19,709,878.00	11,661,319.75	22,476,890.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	904,918.00	888,645.00	470,048.84	918,169.00	(29,524.00)	-3.3%
2) Classified Salaries		2000-2999	1,374,352.00	1,418,212.00	814,903.95	1,497,409.00	(79,197.00)	-5.8%
3) Employee Benefits		3000-3999	1,433,449.00	1,447,845.00	736,126.88	1,575,938.00	(128,093.00)	-8.8%
4) Books and Supplies		4000-4999	309,768.00	375,564.00	66,147.56	353,273.00	22,291.00	5.9%
5) Services and Other Operating Expenditures		5000-5999	13,980,655.00	14,898,008.00	6,858,011.07	17,237,317.00	(2,339,309.00)	-15.7%
6) Capital Outlay		6000-6999	0.00	25,000.00	0.00	47,500.00	(22,500.00)	-90.0%
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	1,341,085.00	1,311,255.00	1,062.71	1,545,566.00	(234,313.00)	-17.9%
9) TOTAL, EXPENDITURES			19,344,227.00	20,364,529.00	8,746,300.99	23,175,174.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(555,025.00)	(654,651.00)	2,915,018.76	(698,284.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	372,023.00	372,023.00	0.00	372,023.00	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			372,023.00	372,023.00	0.00	372,023.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	690,230.00	1,092,385.00	226,863.21	780,780.00	(311,605.00)	-28.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,607,509.00	6,682,924.00	5,036,359.75	7,795,395.00	1,112,471.00	16.6%
TOTAL, FEDERAL REVENUE			7,297,739.00	7,775,309.00	5,263,222.96	8,576,175.00	800,856.00	10.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	16,579.00	25,750.00	6,391.95	21,643.00	(4,107.00)	-15.9%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,154,515.00	2,160,063.00	1,284,569.00	2,284,898.00	124,833.00	5.8%
All Other State Revenue	All Other	8590	7,603,610.00	7,544,835.00	3,758,413.90	9,380,511.00	1,635,676.00	24.3%
TOTAL, OTHER STATE REVENUE			9,774,704.00	9,730,848.00	5,049,374.85	11,667,050.00	1,956,402.00	20.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,071.00	29,821.00	42,019.12	33,007.00	3,186.00	10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	164,200.00	162,500.00	116,868.40	192,000.00	29,500.00	18.2%
Interagency Services		8677	154,809.00	154,809.00	11,378.59	130,891.00	(23,918.00)	-15.5%
All Other Fees and Contracts		8689	1,367,679.00	1,755,501.00	1,178,187.50	1,758,477.00	976.00	0.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	101,290.00	290.33	101,290.00	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			1,716,759.00	2,203,921.00	1,348,721.94	2,213,665.00	9,744.00	0.4%
TOTAL REVENUES			18,789,202.00	19,709,878.00	11,661,319.75	22,476,890.00		

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,223,126.00	1,452,065.00	283,101.94	1,486,580.00	(34,515.00)	-2.4%
Travel and Conferences		5200	60,743.00	71,170.00	34,824.93	82,336.00	(11,166.00)	-15.7%
Dues and Memberships		5300	7,575.00	12,800.00	6,545.00	9,550.00	3,250.00	25.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,298.00	4,423.00	1,876.37	7,850.00	(3,227.00)	-73.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,640.00	34,039.00	22,566.91	43,549.00	(9,510.00)	-27.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	41,404.00	44,235.00	14,163.73	45,173.00	(938.00)	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	12,608,678.00	13,264,555.00	6,288,982.31	15,546,628.00	(2,282,073.00)	-17.2%
Communications		5900	13,191.00	14,721.00	6,169.88	15,851.00	(1,130.00)	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,980,655.00	14,898,008.00	6,658,011.07	17,237,317.00	(2,339,309.00)	-15.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	0.00	47,500.00	(22,500.00)	-90.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,000.00	0.00	47,500.00	(22,500.00)	-90.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,341,085.00	1,311,255.00	1,082.71	1,545,568.00	(234,313.00)	-17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,341,085.00	1,311,255.00	1,082.71	1,545,568.00	(234,313.00)	-17.9%
TOTAL, EXPENDITURES			19,344,227.00	20,364,529.00	8,746,300.99	23,175,174.00		

Resource	Description	2019/20 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	9,180.00
5350	Child Nutrition: CCFP Family Day Care Sponsor Admin	8,534.00
6130	Child Development: Center-Based Reserve Account	319,794.00
6132	Child Development: Alternative Payment Reserve Account	44,766.00
9010	Other Restricted Local	433,258.00
Total, Restricted Balance		<u>815,532.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,467.00	9,467.00	0.66	9,467.00	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	36.00	36.00	0.00	0.00	(36.00)	-100.0%
5) TOTAL, REVENUES			9,503.00	9,503.00	0.66	9,467.00		
3. 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	2,577.00	2,577.00	0.00	3,447.00	(870.00)	-33.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,577.00	2,577.00	0.00	3,447.00		
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,926.00	6,926.00	0.66	6,020.00		
3. 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	6,952.00	6,926.00	0.00	6,020.00	906.00	13.1%
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			(6,952.00)	(6,926.00)	0.00	(6,020.00)		

2019-20 Second Interim
Forest Reserve Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	6,890.00	6,890.00	0.68	6,020.00	(870.00)	-12.8%
Pass-Through Revenues From Federal Sources		8287	2,577.00	2,577.00	0.00	3,447.00	870.00	33.8%
TOTAL, FEDERAL REVENUE			9,467.00	9,467.00	0.68	9,467.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	36.00	36.00	0.00	0.00	(36.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36.00	36.00	0.00	0.00	(36.00)	-100.0%
TOTAL REVENUES			9,503.00	9,503.00	0.68	9,467.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	2,577.00	2,577.00	0.00	3,447.00	(870.00)	-33.8%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		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)			2,577.00	2,577.00	0.00	3,447.00	(870.00)	-33.8%
TOTAL EXPENDITURES			2,577.00	2,577.00	0.00	3,447.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	6,952.00	6,926.00	0.00	6,020.00	906.00	13.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,952.00	6,926.00	0.00	6,020.00	906.00	13.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			0.00	0.00	0.00	0.00		

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	141,350.00	141,350.00	2,138.66	141,350.00	0.00	0.0%
5) TOTAL, REVENUES			141,350.00	141,350.00	2,138.66	141,350.00		
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	18,000.00	16,487.00	18,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	663,300.00	843,100.00	114,382.64	850,300.00	(7,200.00)	-0.9%
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			663,300.00	861,100.00	130,849.64	868,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(521,950.00)	(719,750.00)	(128,710.98)	(728,950.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,473,870.00	2,473,870.00	0.00	2,473,870.00	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			2,473,870.00	2,473,870.00	0.00	2,473,870.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	133,000.00	133,000.00	0.00	133,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,350.00	8,350.00	2,138.66	8,350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			141,350.00	141,350.00	2,138.66	141,350.00	0.00	0.0%
TOTAL, REVENUES			141,350.00	141,350.00	2,138.66	141,350.00		

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	197,000.00	111,588.58	197,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	643,300.00	643,300.00	0.00	643,300.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	2,800.00	2,774.06	10,000.00	(7,200.00)	-257.1%
TOTAL, CAPITAL OUTLAY			663,300.00	843,100.00	114,362.64	850,300.00	(7,200.00)	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			663,300.00	843,100.00	130,849.64	858,300.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20</u> <u>Projected Year Totals</u>
9010	Other Restricted Local	323,471.00
Total, Restricted Balance		<u>323,471.00</u>

2019-20 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

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	8,156.00	0.00	10,461.00	2,305.00	28.3%
4) Other Local Revenue		8600-8799	5,402,396.00	5,416,033.00	589,934.93	5,602,396.00	186,363.00	3.4%
5) TOTAL, REVENUES			5,402,396.00	5,424,189.00	589,934.93	5,612,857.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	118,117.00	118,117.00	68,871.00	118,116.00	1.00	0.0%
3) Employee Benefits		3000-3999	34,107.00	42,263.00	19,261.82	43,492.00	(1,229.00)	-2.9%
4) Books and Supplies		4000-4999	21,159.00	28,181.00	14,949.50	31,181.00	(3,000.00)	-10.6%
5) Services and Other Operating Expenses		5000-5999	6,273,352.00	6,352,756.00	3,678,497.10	6,232,364.00	120,392.00	1.9%
6) Depreciation		6000-6999	3,358.00	3,358.00	0.00	3,358.00	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			6,450,093.00	6,544,675.00	3,782,579.42	6,428,511.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,047,697.00)	(1,120,486.00)	(3,192,644.49)	(815,654.00)		
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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	8,156.00	0.00	10,461.00	2,305.00	28.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	8,156.00	0.00	10,461.00	2,305.00	28.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	406,701.52	800,000.00	200,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	4,802,396.00	4,816,033.00	182,967.96	4,802,396.00	(13,637.00)	-0.3%
All Other Fees and Contracts		8689	0.00	0.00	265.45	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,402,396.00	5,416,033.00	589,934.93	5,802,396.00	186,363.00	3.4%
TOTAL, REVENUES			5,402,396.00	5,424,189.00	589,934.93	5,812,857.00		

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)
DEPRECIATION								
Depreciation Expense		6900	3,358.00	3,358.00	0.00	3,358.00	0.00	0.0%
TOTAL, DEPRECIATION			3,358.00	3,358.00	0.00	3,358.00	0.00	0.0%
TOTAL, EXPENSES			6,450,093.00	6,544,675.00	3,782,579.42	6,428,511.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c) .			0.00	0.00	0.00	0.00		

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)
3. 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	66.71	76.71	76.71	76.71	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	7.77	4.80	4.80	4.80	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	74.48	81.51	81.51	81.51	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	9.55	15.99	15.99	15.99	0.00	0%
b. Special Education-Special Day Class	83.75	55.75	55.75	55.75	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	7.92	7.46	7.46	7.46	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)	101.22	79.20	79.20	79.20	0.00	0%
TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	175.70	160.71	160.71	160.71	0.00	0%
Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
County Operations Grant ADA	71,206.22	71,206.22	71,206.22	71,206.22	0.00	0%
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF													
(Enter Month Name):													
Object	Beginning Salaries Benef. Only	July	August	September	October	November	December	January	February				
A. BEGINNING CASH													
B. RECEIPTS													
LCFF/Revenue Limit Sources		29,086,259.00	29,033,964.00	27,487,949.00	27,725,166.00	20,218,885.00	25,679,515.00	27,737,674.00	28,841,566.00				
Principal Apportionment	8010-8019	195,132.00	195,132.00	354,962.00	351,238.00	351,238.00	354,962.00	351,238.00	370,451.00				
Property Taxes	8020-8079	224.00	28.00	0.00	1,021,751.00	4,843,315.00	12,248,790.00	1,110,264.00	75.00				
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	(7,324,022.00)	0.00	0.00				
Federal Revenue	8100-8299	285,967.00	10,436.00	468,583.00	390,120.00	211,740.00	20,933.00	(355,432.00)	0.00				
Other State Revenue	8300-8599	251,511.00	248,684.00	897,731.00	75,428.00	437,220.00	174,202.00	802,677.00	206,114.00				
Other Local Revenue	8600-8799	2,149,642.00	590,505.00	1,810,281.00	3,150,074.00	3,538,241.00	1,851,285.00	2,921,133.00	568,225.00				
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		2,882,476.00	1,044,785.00	3,531,557.00	4,988,611.00	9,381,754.00	7,326,150.00	4,829,880.00	1,144,866.00				
C. DISBURSEMENTS													
Certificated Salaries	1000-1999	572,913.00	555,607.00	1,138,459.00	1,140,407.00	1,137,309.00	1,134,080.00	1,117,606.00	1,143,033.00				
Classified Salaries	2000-2999	809,416.00	1,071,793.00	1,107,605.00	1,129,637.00	1,117,874.00	1,192,951.00	1,094,042.00	1,143,858.00				
Employee Benefits	3000-3999	566,166.00	629,394.00	1,040,208.00	1,037,924.00	1,044,008.00	1,036,471.00	1,022,686.00	990,930.00				
Books and Supplies	4000-4999	15,900.00	46,465.00	63,523.00	56,891.00	52,827.00	31,964.00	46,733.00	24,771.00				
Services	5000-5999	826,071.00	443,872.00	421,032.00	450,655.00	682,825.00	1,984,073.00	461,950.00	1,007,857.00				
Capital Outlay	6000-6599	0.00	6,877.00	3,772.00	0.00	9,590.00	5,185.00	0.00	15,223.00				
Other Outgo	7000-7499	11,037.00	2,618.00	19,870.00	0.00	47,720.00	20,747.00	21,810.00	0.00				
Interfund Transfers Out	7600-7629												
All Other Financing Uses	7630-7699												
TOTAL DISBURSEMENTS		2,801,505.00	2,756,616.00	3,794,469.00	3,815,514.00	4,092,153.00	5,405,471.00	3,764,827.00	4,325,672.00				
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury	9111-9199	0.00	175.00	0.00	0.00	0.00	0.00	0.00	0.00				
Accounts Receivable	9200-9299	0.00	591,765.00	571,296.00	797,842.00	111,987.00	87,301.00	525,094.00	300,487.00				
Due From Other Funds	9310	0.00	0.00	813.00	76.00	1,073,568.00	0.00	0.00	0.00				
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Prepaid Expenditures	9330	0.00	44,654.00	0.00	0.00	0.00	0.00	0.00	0.00				
Other Current Assets	9340	0.00											
Deferred Outflows of Resources	9490	0.00											
SUBTOTAL		0.00	636,594.00	572,109.00	797,918.00	1,152,504.00	111,987.00	87,301.00	525,094.00				
Liabilities and Deferred Inflows													
Accounts Payable	9500-9599	0.00	392,478.00	77,896.00	4,494.00	186.00	489.00	0.00	(7,833.00)				
Due To Other Funds	9610	0.00	0.00	0.00	0.00	9,492,932.00	0.00	0.00	0.00				
Current Loans	9640	0.00											
Unearned Revenues	9650	0.00	377,381.00	328,397.00	293,295.00	339,164.00	(59,033.00)	(50,668.00)	485,910.00				
Deferred Inflows of Resources	9680	0.00											
SUBTOTAL		0.00	769,859.00	406,293.00	297,789.00	9,832,282.00	(59,042.00)	(50,179.00)	486,255.00				
Nonoperating													
Suspense Clearing	9910	0.00							(7,833.00)				
TOTAL BALANCE SHEET ITEMS			(133,265.00)	165,816.00	500,129.00	(8,679,378.00)	171,029.00	137,480.00	38,839.00				
E. NET INCREASE/DECREASE (B - C + D)			(52,294.00)	(1,546,015.00)	237,217.00	(7,506,281.00)	5,460,630.00	2,059,159.00	(2,872,487.00)				
F. ENDING CASH (A + E)			29,033,964.00	27,487,949.00	27,725,166.00	20,218,885.00	25,679,515.00	27,737,674.00	28,841,566.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

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)						
		71,206.22	0.00%	71,206.22	0.00%	71,206.22
(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	22,560,308.00	0.00%	22,560,308.00	0.00%	22,560,308.00
2. Federal Revenues	8100-8299	405,496.00	0.00%	405,496.00	0.00%	405,496.00
3. Other State Revenues	8300-8599	173,481.00	2.29%	177,454.00	2.71%	182,263.00
4. Other Local Revenues	8600-8799	2,217,573.00	1.00%	2,239,749.00	1.00%	2,262,146.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(814,021.00)	0.00%	(814,021.00)	0.00%	(814,021.00)
6. Total (Sum lines A1 thru A5c)		24,548,857.00	0.11%	24,575,006.00	0.11%	24,602,212.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,045,280.00		3,101,569.00
b. Step & Column Adjustment				25,580.00		26,053.00
c. Cost-of-Living Adjustment				30,709.00		84,759.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,045,280.00	1.85%	3,101,569.00	3.57%	3,212,381.00
2. Classified Salaries						
a. Base Salaries				7,237,904.00		7,391,427.00
b. Step & Column Adjustment				80,341.00		82,045.00
c. Cost-of-Living Adjustment				73,182.00		202,531.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,237,904.00	2.12%	7,391,427.00	3.85%	7,676,003.00
3. Employee Benefits	3000-3999	4,659,269.00	11.94%	5,215,366.00	9.75%	5,723,697.00
4. Books and Supplies	4000-4999	419,011.00	0.00%	419,011.00	0.00%	419,011.00
5. Services and Other Operating Expenditures	5000-5999	4,345,059.00	0.00%	4,345,059.00	0.00%	4,345,059.00
6. Capital Outlay	6000-6999	16,837.00	0.00%	16,837.00	0.00%	16,837.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,537,596.00	0.00%	5,537,596.00	0.00%	5,537,596.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,782,257.00)	0.69%	(3,808,175.00)	2.10%	(3,888,166.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,845,893.00	0.00%	2,845,893.00	0.00%	2,845,893.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,324,592.00	3.04%	25,064,583.00	3.29%	25,888,311.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		224,265.00		(489,577.00)		(1,286,099.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,607,809.00		7,832,074.00		7,342,497.00
2. Ending Fund Balance (Sum lines C and D1)		7,832,074.00		7,342,497.00		6,056,398.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,002,031.00		4,002,031.00		4,002,031.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,830,043.00		3,340,466.00		2,054,367.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,832,074.00		7,342,497.00		6,056,398.00

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	167,317.00	0.00%	167,317.00	0.00%	167,317.00
2. Federal Revenues	8100-8299	1,843,609.00	0.00%	1,843,609.00	0.00%	1,843,609.00
3. Other State Revenues	8300-8599	7,024,386.00	2.29%	7,185,244.00	2.71%	7,379,964.00
4. Other Local Revenues	8600-8799	27,759,802.00	1.00%	28,037,400.00	1.00%	28,317,774.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	814,021.00	0.00%	814,021.00	0.00%	814,021.00
6. Total (Sum lines A1 thru A5c)		37,609,135.00	1.17%	38,047,591.00	1.25%	38,522,685.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,665,119.00		9,843,769.00
b. Step & Column Adjustment				81,187.00		82,688.00
c. Cost-of-Living Adjustment				97,463.00		269,077.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,665,119.00	1.85%	9,843,769.00	3.57%	10,195,534.00
2. Classified Salaries						
a. Base Salaries				6,594,591.00		6,734,469.00
b. Step & Column Adjustment				73,200.00		74,753.00
c. Cost-of-Living Adjustment				66,678.00		184,530.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,594,591.00	2.12%	6,734,469.00	3.85%	6,993,752.00
3. Employee Benefits	3000-3999	9,181,119.00	1.05%	9,277,355.00	7.21%	9,946,460.00
4. Books and Supplies	4000-4999	422,932.00	0.00%	422,932.00	0.00%	422,932.00
5. Services and Other Operating Expenditures	5000-5999	9,333,199.00	0.00%	9,333,199.00	0.00%	9,333,199.00
6. Capital Outlay	6000-6999	376,631.00	0.00%	376,631.00	0.00%	376,631.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	219,999.00	0.00%	219,999.00	0.00%	219,999.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,236,689.00	1.16%	2,262,607.00	3.54%	2,342,598.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,030,279.00	1.16%	38,470,961.00	3.54%	39,831,105.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(421,144.00)		(423,370.00)		(1,308,420.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,557,636.00		8,136,492.00		7,713,122.00
2. Ending Fund Balance (Sum lines C and D1)		8,136,492.00		7,713,122.00		6,404,702.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,136,492.00		7,713,122.00		6,404,702.00
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)		8,136,492.00		7,713,122.00		6,404,702.00

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)						
		71,206.22	0.00%	71,206.22	0.00%	71,206.22
(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	22,727,625.00	0.00%	22,727,625.00	0.00%	22,727,625.00
2. Federal Revenues	8100-8299	2,249,105.00	0.00%	2,249,105.00	0.00%	2,249,105.00
3. Other State Revenues	8300-8599	7,197,867.00	2.29%	7,362,698.00	2.71%	7,562,227.00
4. Other Local Revenues	8600-8799	29,977,375.00	1.00%	30,277,149.00	1.00%	30,579,920.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
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)		62,157,992.00	0.75%	62,622,597.00	0.80%	63,124,897.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,710,399.00		12,945,338.00
b. Step & Column Adjustment				106,767.00		108,741.00
c. Cost-of-Living Adjustment				128,172.00		353,836.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,710,399.00	1.85%	12,945,338.00	3.57%	13,407,915.00
2. Classified Salaries						
a. Base Salaries				13,832,495.00		14,125,896.00
b. Step & Column Adjustment				153,541.00		156,798.00
c. Cost-of-Living Adjustment				139,860.00		387,061.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,832,495.00	2.12%	14,125,896.00	3.85%	14,669,755.00
3. Employee Benefits	3000-3999	13,840,388.00	4.71%	14,492,721.00	8.12%	15,670,157.00
4. Books and Supplies	4000-4999	841,943.00	0.00%	841,943.00	0.00%	841,943.00
5. Services and Other Operating Expenditures	5000-5999	13,678,258.00	0.00%	13,678,258.00	0.00%	13,678,258.00
6. Capital Outlay	6000-6999	393,468.00	0.00%	393,468.00	0.00%	393,468.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,757,595.00	0.00%	5,757,595.00	0.00%	5,757,595.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,545,568.00)	0.00%	(1,545,568.00)	0.00%	(1,545,568.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,845,893.00	0.00%	2,845,893.00	0.00%	2,845,893.00
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)		62,354,871.00	1.89%	63,535,544.00	3.44%	65,719,416.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(196,879.00)		(912,947.00)		(2,594,519.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,165,445.00		15,968,566.00		15,055,619.00
2. Ending Fund Balance (Sum lines C and D1)		15,968,566.00		15,055,619.00		12,461,100.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,136,492.00		7,713,122.00		6,404,702.00
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	4,002,031.00		4,002,031.00		4,002,031.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,830,043.00		3,340,466.00		2,054,367.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		15,968,566.00		15,055,619.00		12,461,100.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:	-2.0% to +2.0%
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A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA			
	First Interim	Second Interim		Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)	Percent Change	
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2019-20)	74.48	81.51	9.4%	Not Met
1st Subsequent Year (2020-21)	74.48	81.51	9.4%	Not Met
2nd Subsequent Year (2021-22)	74.48	81.51	9.4%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2019-20)	101.22	79.20	-21.8%	Not Met
1st Subsequent Year (2020-21)	101.22	79.20	-21.8%	Not Met
2nd Subsequent Year (2021-22)	101.22	79.20	-21.8%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2019-20)	71,206.22	71,206.22	0.0%	Met
1st Subsequent Year (2020-21)	71,206.22	71,206.22	0.0%	Met
2nd Subsequent Year (2021-22)	71,206.22	71,206.22	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met)	County Alternative Education Grant ADA fluctuations occur due to incarcerations controlled by the judicial system, thereby making them challenging to predict. District Funded County Program ADA has decreased due to district takeback of Regional Special Education Programs.
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3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2019-20)	40,796,212.00	40,383,282.00	-1.0%	Met
1st Subsequent Year (2020-21)	42,767,985.00	41,563,955.00	-2.8%	Met
2nd Subsequent Year (2021-22)	44,992,422.00	43,747,827.00	-2.8%	Met

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

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

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

Explanation:
(required if NOT met)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2019-20)	38,665,476.00	39,424,347.00	2.0%	Met
1st Subsequent Year (2020-21)	39,227,029.00	39,888,952.00	1.7%	Met
2nd Subsequent Year (2021-22)	39,788,248.00	40,391,252.00	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2019-20)	10,695,399.00	14,520,201.00	35.8%	Not Met
1st Subsequent Year (2020-21)	8,779,594.00	14,520,201.00	65.4%	Not Met
2nd Subsequent Year (2021-22)	7,901,636.00	14,520,201.00	83.8%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Increase in 2nd Interim is due to increased need for instructional materials and noncapitalized equipment for Special Education and noncapitalized equipment for McKinney-Vento Homeless Grant. Expenses in the two subsequent years are outside the range because it is assumed the additional instructional materials and noncapitalized equipment will be needed in those two years as well.

Explanation:

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

The increase in 2nd Interim is due to a new K-12 Strong Workforce Program grant expected to continue through two subsequent years.

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.

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

ATA 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)	21.9%	20.7%	18.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	7.3%	6.9%	6.0%

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

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

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

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

No

	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)	0.00	0.00	0.00

6. Calculating the County Office's Deficit Spending Percentages

ATA 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	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals 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)	Status
Current Year (2019-20)	224,265.00	24,324,592.00	N/A	Met
Subsequent Year (2020-21)	(489,577.00)	25,064,583.00	2.0%	Met
Subsequent Year (2021-22)	(1,286,099.00)	25,888,311.00	5.0%	Met

Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	62,354,871	63,535,544	65,719,416
County Office's Reserve Standard Percentage Level:	3%	3%	3%

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

6C. 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?

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)		Second Interim
16,792,328		16,792,328
0		0

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)		Second Interim
4,816,033		4,816,033
4,816,033		4,816,033
4,816,033		4,816,033

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

4,816,033	4,816,033
4,816,033	4,816,033
4,816,033	4,816,033

4. Comments:

The SBCEO is a member of, and the fiscal agent for, the Self Insurance Program for Employees (SIPE) of Santa Barbara County School Districts. This includes 19 school districts, 1 community college, 1 JPA, and the County Superintendent of Schools. Each LEA is represented on the SIPE Board. The SBCEO has no liability for the JPA except for that which is common to all members. Member contributions fund all liabilities of the JPA, including all future liabilities, which are fully accrued. An actuarial report is commissioned annually by the JPA.

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections			
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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			

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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?			

Certificated (Non-management) - Other			
Other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, raises, etc.):			

lassified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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			

lassified (Non-management) Prior Year Settlements Negotiated ince First Interim			
re any new costs negotiated since first interim for prior year settlements cluded in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

lassified (Non-management) Step and Column Adjustments	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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			

lassified (Non-management) Attrition (layoffs and retirements)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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?			

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

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.

9A. 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.