



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education 2019-20 Annual Budget

**James J. Brescia, Ed.D
County Superintendent of Schools**

**Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services**

**Melissa Abbey
Director of Fiscal Services**

County Board of Education:

Paul Madonna, President

George Galvan

Diane A. Jones

Juan Olivarria

Joel Peterson



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

TO: James Brescia, E.D., and County Superintendent of Schools

FROM: Sheldon Smith, E.D., and Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: June 20, 2019

RE: **2019-20 ADOPTED BUDGET NARRATIVE**

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education **2019-20** budget is SLOCOE's educational and operational Programs expressed in dollars. The budget consists of estimates for proposed revenues and expenditures based on the most reasonable assumptions and recent information available at the time of preparation. If fiscal conditions change, amendments will be presented to the Board for action at First Interim. As of the writing, the state had not yet enacted a budget for 2019-20. If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. This budget is presented in the Standardized Account Code Structure (SACS) format, and continues the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and un-expected unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

INTRODUCTION

In his first State Budget proposal as Governor of California, Governor Gavin Newsom builds off his "California for All" vision from January. Although Governor Newsom does not forecast an impending recession, his state spending plan is based on conservative economic and revenue assumptions.

2019-20 Budget Adoption- ALL FUNDS

The following is the total 2019-20 Budget Adoption revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 08 SELPA)	10,540,599	30,603,637	33,395,345	7,748,891
Form 10-Special Education Pass-Through-Fund	-	13,871,512	13,871,512	-
Form 12-Child Development Fund	-	1,111,329	1,111,326	3
Form 13-Cafeteria Special Revenue Fund	-	122,010	122,010	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	418,429	10,000	14,360	414,069
Form 20-Special Reserve Fund (Postemployment Benefits)	1,083,290	25,000	348,242	760,048
Form 40-Special Reserve Fund (Capital Outlay Projects)	298,691	70,000	10,000	358,691
Totals	12,341,009	45,813,488	48,872,795	9,281,702

Summaries of 2018-19 Estimated Actuals and 2019-20 Budget Adoption are as follows:

- Page 3 Comparison between 2018-19 Second Interim and Estimated Actuals
- Page 4 Estimated Actuals and 2019 Budget Adoption & Multi-Year Projection
- Summary for 2018-19
- Page 5 - 46 Departmental Budget Overviews
 - Fund 01 General Fund
 - Fund 08 SELPA Fund
 - Fund 12 Child Development Fund
 - Fund 13 Cafeteria Special Revenue Fund
 - Form 16-Forest Reserve Fund
 - Form 17-Special Reserve Fund (Non-Capital Outlay)
 - Form 20-Special Reserve Fund
 - Form 40-Special Reserve Fund

San Luis Obispo County Office of Education
Comparison Between 2018-19 Second Interim & Estimated Actuals

	2018-19 2nd Interim Budget		2018-19 Estimated Actuals		Change		Percent	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues								
1) LCFF Sources	12,138,714	365,215	12,835,482	365,215	696,768	-	5%	0%
2) Federal Revenue	4,098,023	4,098,023	4,164,274	4,164,274	66,251	66,251	0%	2%
3) Other State Revenue	4,042,875	6,447,502	2,955,972	6,536,207	<1,086,903>	88,705	-37%	1%
4) Other Local Revenue	3,566,341	5,539,283	3,341,872	5,841,559	<24,469>	312,276	-1%	5%
5) TOTAL REVENUES	19,547,950	16,440,023	19,131,326	16,307,255	<414,604>	467,232	-2%	3%
B. Expenditures								
1) Certificated Salaries	1,279,114	3,965,604	1,377,968	3,981,198	98,854	15,594	7%	0%
2) Classified Salaries	4,349,497	2,351,977	4,312,709	2,266,831	<36,788>	<83,146>	-1%	-4%
3) Employee Benefits	2,182,353	2,942,471	2,209,278	2,903,312	26,925	<39,159>	1%	-1%
4) Books and Supplies	469,499	565,244	477,985	618,798	8,486	53,554	2%	9%
5) Services & Other Operating Expenses	6,442,316	6,319,659	3,199,936	6,434,738	<3,242,380>	115,079	-101%	2%
6) Capital Outlay	24,967	777,968	72,339	977,163	47,372	199,195	63%	20%
7) Other Outgo	4,723,275	446,820	4,723,275	446,820	-	5,170,095	0%	0%
8) Indirect Costs	<1,524,539>	1,432,192	<1,532,920>	1,437,941	<8,381>	5,749	1%	0%
9) Other Adjustments								
9) TOTAL EXPENDITURES	17,946,482	18,801,935	14,840,570	19,066,801	<3,105,912>	264,866	-21%	1%
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,601,468	<2,361,912>	4,292,756	<2,159,546>	2,691,308	202,366	63%	-9%
D. Other Financing Sources/Uses								
1) Transfers In	396,833		442,355		45,522		10%	0%
2) Transfers Out	<332,258>	<60,000>	<336,218>	<60,000>	<3,960>		1%	0%
3) Contributions	<1,403,022>	1,403,022	<1,403,022>	1,403,022	-	-	0%	0%
4) Total Finances & Uses	<1,338,447>	1,343,022	<1,296,885>	1,343,022	41,562	-	-3%	0%
E. Net Increase (Decrease) in Func Balance	263,001	<1,018,890>	2,995,871	<816,524>	2,732,870	202,366	91%	-25%
F. Func Balance								
1) Beginning Func Balance	6,384,541	1,976,711	6,384,541	1,976,711	-	-	0%	0%
2) Ending Func Balance	6,647,542	957,821	9,380,412	1,160,187	<2,732,870>	<202,366>	-29%	+17%
2a) Revolving Cash	25,725	25,725	25,675	25,675	50	50	0%	0%
2d) Assigned: Excess Property Taxes	5,476,764	5,476,764	5,466,380	5,466,380	10,384	10,384	0%	0%
2d) Other Assignments	4,431	4,431	2,845,047	2,845,047	<2,840,616>	<2,840,616>	-100%	-100%
2f) Reserves:								
Fund 01	1,140,622	1,140,622	1,043,309	1,043,309	97,313	97,313	9%	9%
Fund 17	195,000	195,000	195,000	195,000	-	-	0%	0%
Reserve Percent	3.60%		3.61%		-0.01%			

San Luis Obispo County Office of Education
Multi-Year Projection Summary For 2019-20 Adopted Budget

	2018-19 Estimated Actuals			2019-20 Budget Development			2020-21 Projected Budget			2021-22 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFE Sources	12,835,482	365,215	13,200,697	12,744,089	346,227	13,090,316	12,730,038	346,277	13,096,315	12,743,381	346,277	13,089,658
2) Federal Revenue		4,164,274	4,164,274		3,706,302	3,706,302		3,533,860	3,533,860		3,533,860	3,533,860
3) Other State Revenue	2,955,972	6,536,207	9,492,179	564,480	3,667,722	4,232,202	581,414	3,328,846	3,910,260	597,694	3,416,375	4,014,069
4) Other Local Revenue	3,341,872	5,841,359	9,183,431	3,634,507	5,567,708	9,202,215	3,888,922	5,707,073	9,595,995	4,200,036	5,850,630	10,050,666
5) TOTAL REVENUES	19,133,326	16,907,255	36,040,581	16,943,076	13,287,959	30,231,035	17,220,374	12,916,056	30,136,430	17,541,111	13,147,142	30,688,253
B. Expenditures												
1) Certificated Salaries	1,377,968	3,981,198	5,359,166	1,375,465	3,782,372	5,157,837	1,340,392	3,874,947	5,215,339	1,306,518	3,970,299	5,276,817
2) Classified Salaries	4,312,709	2,266,831	6,579,540	4,297,567	2,794,089	7,091,656	4,331,494	2,877,912	7,229,406	4,484,289	2,964,249	7,448,538
3) Employee Benefits	2,209,278	2,903,312	5,112,590	2,361,113	3,154,866	5,515,979	2,502,780	3,327,186	5,829,966	2,617,919	3,380,352	5,998,271
4) Books and Supplies	477,985	618,798	1,096,783	443,792	593,406	1,037,198	458,816	577,893	1,036,709	450,000	580,916	1,030,916
5) Services & Other Operating Expenses	3,199,936	6,434,738	9,634,674	5,711,575	2,669,713	8,381,288	3,900,000	2,033,694	5,933,694	3,825,000	2,062,013	5,887,013
6) Capital Outlay	72,339	977,163	1,049,502	67,500	59,000	126,500	50,000	59,000	109,000	40,000	59,000	99,000
7) Other Outgo	4,723,275	446,820	5,170,095	5,466,380	377,533	5,843,913	5,282,281	377,533	5,659,814	5,170,023	377,533	5,547,556
8) Indirect Costs	<1,532,920>	1,437,941	(94,979)	<1,391,175>	1,314,057	<77,118>	<1,391,175>	1,288,399	<102,776>	<1,391,175>	1,288,399	<102,776>
9) Other Adjustments												
9) TOTAL EXPENDITURES	14,840,570	19,066,801	33,907,371	18,332,217	14,745,036	33,077,253	16,494,588	14,436,564	30,931,152	16,492,574	14,682,761	31,175,335
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	4,292,756.00	<2,159,546>	2,133,210	(1,389,141)	<1,457,077>	<2,846,218>	795,786	<1,520,508>	<994,722>	1,048,537	<1,535,619>	<487,082>
D. Other Financing Sources/Uses												
1) Transfers In	442,355		442,355	372,602		372,602	372,602		372,602			372,602
2) Transfers Out	<330,218>	<60,000>	<390,218>	<258,092>	<60,000>	<318,092>	<198,092>	<60,000>	<258,092>	<75,000>	<60,000>	<135,000>
3) Contributions	<1,403,022>	1,403,022		<1,520,461>	1,520,461		<1,495,417>	1,495,417		<1,511,749>	1,511,749	
4) Total Finances & Uses	<1,293,885>	1,343,022	46,137	<1,405,951>	1,460,461	54,510	(1,320,907)	1,435,417	114,510	<1,214,147>	1,451,749	337,602
E. Net Increase (Decrease) in Fund Balance	2,995,871	<816,524>	2,179,347	<2,795,092>	3,384	<2,791,708>	<595,121>	<85,091>	(680,212)	<165,610>	<83,870>	(249,480)
F. Fund Balance												
1) Beginning Fund Balance	6,384,541	1,976,711	8,361,252	9,380,412	1,160,187	10,540,599	6,585,320	1,163,571	7,748,891	5,990,199	1,078,480	7,068,679
2) Ending Fund Balance	9,380,412	1,161,187	10,540,599	6,585,320	1,163,571	7,748,891	5,990,199	1,078,480	7,068,679	5,824,589	994,610	6,819,199
2a) Revolving Cash	25,675		25,675	25,675		25,675	25,675		25,675			25,675
2d) Assigned: Excess Property	5,466,380		5,466,380	5,282,281		5,282,281	5,170,023		5,170,023			5,060,920
2d) Assigned: All Other Assignments	2,845,047		2,845,047	196,122		196,122						
Components of FB												
2f) Reserves:												
Fund 01	1,043,309		1,043,309	1,081,241		1,081,241	820,177		820,177			763,670
Fund 17	195,000		195,000	195,000		195,000	195,000		195,000			195,000
Unassigned Fund Balance												
Reserve Percent	3.61%			3.82%			3.25%			3.06%		

Administration & Board of Education
Dr. James Brescia - Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8689	ALL OTHER FEES AND CONTRACTS	34,000		
8694	DONATIONS		500	
8699	ALL OTHER LOCAL REVENUES	17,167	6,352	
	REVENUE	51,167	6,852	
1000	CERTIFICATED PERSONNEL	196,768	204,639	208,750
2000	CLASSIFIED PERSONNEL	177,905	238,411	224,210
3000	EMPLOYEE BENEFITS	185,582	246,482	155,717
4000	BOOKS AND SUPPLIES	12,153	13,808	9,600
5000	SERVICES AND OTHER OPERATING EXPENDITURES	307,394	225,696	181,675
	EXPENDITURES	879,801	929,036	779,952
	RESOURCE :9098 EDUCATION FORECAST			
8694	DONATIONS	5,000	5,000	
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 9124	(41,290)		
	REVENUE	(36,290)	5,000	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	2,570	7,430	
	EXPENDITURES	2,570	7,430	
	RESOURCE :9120 LARRY PETERSON SCHOLARSHIP			
9790	FUND BALANCE	5,795	5,795	5,795

Administration & Board of Education
 Dr. James Brescia - Superintendent
 Communication Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0011 COMMUNICATIONS & MEDIA			
8677	INTERAGENCY SERV BETWN LEA'S	18,123	15,000	
8689	ALL OTHER FEES AND CONTRACTS		4,650	
8699	ALL OTHER LOCAL REVENUES	47,352	60,000	60,000
8990	CONTRIBUTIONS FROM REST REV	50,000		
	REVENUE	115,475	79,650	60,000
2000	CLASSIFIED PERSONNEL	124,224	190,216	240,186
3000	EMPLOYEE BENEFITS	47,228	78,697	111,248
4000	BOOKS AND SUPPLIES	2,479	2,451	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	(1,464)	60,038	13,597
	EXPENDITURES	172,468	331,402	365,031
	RESOURCE :9515 PEG			
8699	ALL OTHER LOCAL REVENUES	508,365	89,655	80,000
8990	CONTRIBUTIONS TO UNRESTRICTED RESOURCE 0000	-50,000		
	REVENUE	458,365	89,655	80,000
4000	BOOKS AND SUPPLIES	4,480	16,442	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	34,000	236,662	80,000
	-TOTAL:1000-5999	38,480	253,104	80,000
6000	CAPITAL OUTLAY	80,239	177,415	
	EXPENDITURES	118,718	430,519	80,000

Administration & Board of Education
 Dr. James Brescia - Superintendent
 Arts Coordinator

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9121 COMMUNITY ARTS ED OUTREACH			
8694	DONATIONS		80,778	50,000
8699	ALL OTHER LOCAL REVENUES	37,424		
	REVENUE	37,424	80,778	50,000
4000	BOOKS AND SUPPLIES	30,612		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	44,804	97,831	50,000
	-TOTAL:1000-5999	75,416	97,831	50,000
7000	TUITION AND TRANSFERS		4,298	
	EXPENDITURES	75,416	102,129	50,000
	RESOURCE :9123 NEA ART WORKS			
8699	ALL OTHER LOCAL REVENUES	6,778	38,222	
	REVENUE	6,778	38,222	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	6,778	33,987	
	-TOTAL:1000-5999	6,778	33,987	
7000	TUITION AND TRANSFERS		4,235	
	EXPENDITURES	6,778	38,222	
	RESOURCE :9124 COMMUNITY ARTS DISCRETIONARY			
8990	CONTRIBUTIONS FROM REST REV	41,290	50,000	50,000
	REVENUE	41,290	50,000	50,000
4000	BOOKS AND SUPPLIES	808	57	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	5,369	81,166	50,000
	-TOTAL:1000-5999	6,177	81,223	50,000
7000	TUITION AND TRANSFERS		3,890	
	EXPENDITURES	6,177	85,113	50,000

Administration & Board of Education

Dr. James Brescia - Superintendent

Traci Theis - Grant Coordinator

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :6680 CTALF-TUPE CO TECH ASSIST FUND			
8590	ALL OTHER STATE REVENUES	37,484	37,500	37,500
	REVENUE	37,484	37,500	37,500
1000	CERTIFICATED PERSONNEL	23,757	20,654	21,273
3000	EMPLOYEE BENEFITS	8,729	7,680	8,229
4000	BOOKS AND SUPPLIES	16	1,000	1,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,007	4,012	2,628
	-TOTAL:1000-5999	33,509	33,346	33,130
7000	TUITION AND TRANSFERS	3,975	4,154	4,370
	EXPENDITURES	37,484	37,500	37,500
	RESOURCE :6685 CTAT- CO TECH ASSIST FOR TUPE			
8590	ALL OTHER STATE REVENUES	32,251	37,500	37,500
	REVENUE	32,251	37,500	37,500
1000	CERTIFICATED PERSONNEL	19,014	22,656	23,336
3000	EMPLOYEE BENEFITS	7,701	8,450	9,026
4000	BOOKS AND SUPPLIES		1,000	986
5000	SERVICES AND OTHER OPERATING EXPENDITURES	4,000	3,609	2,367
	-TOTAL:1000-5999	30,715	35,715	35,715
7000	TUITION AND TRANSFERS	1,536	1,785	1,785
	EXPENDITURES	32,251	37,500	37,500
	RESOURCE :6690 TOBACCO USE PREV ED - GR 6-12			
8590	ALL OTHER STATE REVENUES	21,209	3,791	35,000
	REVENUE	21,209	3,791	35,000
1000	CERTIFICATED PERSONNEL		992	1,022
3000	EMPLOYEE BENEFITS		372	396
4000	BOOKS AND SUPPLIES	1,287	2,007	5,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	17,673		24,504
	-TOTAL:1000-5999	18,960	3371	30,922
7000	TUITION AND TRANSFERS	2,249	420	4,078
	EXPENDITURES	21,209	3,791	35,000

Administration & Board of Education

Dr. James Brescia - Superintendent

Traci Theis - Grant Coordinator

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :7881 BILINGUAL TEACHER PROFESSIONAL DEVELOPMENT			
8590	ALL OTHER STATE REVENUES	625,000		
	REVENUE	625,000		
1000	CERTIFICATED PERSONNEL	27,703	43,511	44,817
2000	CLASSIFIED PERSONNEL			18,994
3000	EMPLOYEE BENEFITS	11,060	16,153	17,335
4000	BOOKS AND SUPPLIES	23	686	14,175
5000	SERVICES AND OTHER OPERATING EXPENDITURES	17,353	15,728	351,166
	-TOTAL:1000-5999	56,139	76,078	446,487
7000	TUITION AND TRANSFERS	4,491	6,086	35,719
	EXPENDITURES	60,630	82,164	482,206

Administration & Board of Education
 Dr. James Brescia - Superintendent
 DJ Pittenger - Grants

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL		18,978	
3000	EMPLOYEE BENEFITS		5,270	
4000	BOOKS AND SUPPLIES			1,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES			7,500
	EXPENDITURES		24,248	8,500
	RESOURCE :0012 LOCAL SOLUTIONS			
8590	ALL OTHER STATE REVENUES		2,691,548	299,061
	REVENUE		2,691,548	299,061
1000	CERTIFICATED PERSONNEL		25,216	79,426
2000	CLASSIFIED PERSONNEL		7,256	14,947
3000	EMPLOYEE BENEFITS			29,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES		2,659,076	2,824,613
	EXPENDITURES		2,691,548	2,947,986
	RESC :0911 CA CLASSIFIED SCHOOL TEACHER CREDENTIAL PROGRAM			
8590	ALL OTHER STATE REVENUES	128,000	176,387	180,000
	REVENUE	128,000	176,387	180,000
2000	CLASSIFIED PERSONNEL	46,944	48,360	14,947
3000	EMPLOYEE BENEFITS	18,958	19,182	5,814
5000	SERVICES AND OTHER OPERATING EXPENDITURES	110,485	112,458	159,239
	EXPENDITURES	176,387	180,000	180,000
	RESOURCE :5860 OJP STOP AWARD 2018-YS-BX-0078			
1000	CERTIFICATED PERSONNEL		25,216	79,426
3000	EMPLOYEE BENEFITS			23,186
5000	OTH OPERATING EXPEND D N USE		70	86,254
	-TOTAL:1000-5999		25,286	188,866
7000	TUITION AND TRANSFERS		4,053	24,553
	EXPENDITURES		29,339	213,419

Administration & Board of Education
 Dr. James Brescia - Superintendent
 DJ Pittenger - Homeless/Foster Youth

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :3010 NCLB:TITLE 1 HOMELESS/FOSTER-ALT ED			
8290	ALL OTHER FEDERAL REVENUES	35,302	35,228	35,230
	REVENUE	35,302	35,228	35,230
1000	CERTIFICATED PERSONNEL	22,946	22,183	20,266
3000	EMPLOYEE BENEFITS	8,441	8,986	8,550
5000	SERVICES AND OTHER OPERATING EXPENDITURES	172	156	2,309
	-TOTAL:1000-5999	31,559	31,325	31,125
7000	TUITION AND TRANSFERS	3,743	3,903	4,105
	EXPENDITURES	35,302	35,228	35,230
	RESC :5630 NCLB:T10:HOMELESS CHILD EDUCATION GRANT			
8290	ALL OTHER FEDERAL REVENUES	156,519	189,257	168,000
8694	DONATIONS		225	
8699	ALL OTHER LOCAL REVENUES	265		
	REVENUE	156,785	189,482	168,000
1000	CERTIFICATED PERSONNEL	43,710	47,846	49,516
2000	CLASSIFIED PERSONNEL	4,514	4,650	4,789
3000	EMPLOYEE BENEFITS	18,679	21,017	22,514
4000	BOOKS AND SUPPLIES	5,110	8,567	3,853
5000	SERVICES AND OTHER OPERATING EXPENDITURES	71,859	90,643	68,000
	-TOTAL:1000-5999	143,873	172,723	148,672
7000	TUITION AND TRANSFERS	12,912	16,759	19,328
	EXPENDITURES	156,785	189,482	168,000

Administration & Board of Education

Dr. James Brescia - Superintendent

DJ Pittenger - Homeless/Foster Youth

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :5850 TITLE IV PT-E FOSTER CARE ADMN			
8285	INTERAGENCY CONTRACTS BTWN LEA	10,703	40,000	54,684
	REVENUE	10,703	40,000	54,684
1000	CERTIFICATED PERSONNEL		7,612	16,397
2000	CLASSIFIED PERSONNEL			17,774
3000	EMPLOYEE BENEFITS		1,716	14,300
5000	SERVICES AND OTHER OPERATING EXPENDITURES		36,943	
	-TOTAL:1000-5999		46,271	48,471
7000	TUITION AND TRANSFERS		4,432	6,213
	EXPENDITURES		50,703	54,684
	RESC :7366 SUPPORT PROGRAMS:FOSTER YOUTH/ HOMELESS			
8590	ALL OTHER STATE REVENUES	273,022	232,927	232,927
8677	INTERAGENCY SERV BETWN LEA'S	1,029		
	REVENUE	274,050	232,927	232,927
1000	CERTIFICATED PERSONNEL	58,135	63,450	49,191
2000	CLASSIFIED PERSONNEL	40,629	41,846	62,323
3000	EMPLOYEE BENEFITS	41,622	45,425	34,782
4000	BOOKS AND SUPPLIES	3,291	1,000	1,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	104,778	56,507	55,851
	-TOTAL:1000-5999	248,455	208,228	203,147
7000	TUITION AND TRANSFERS	25,595	24,699	29,780
	EXPENDITURES	274,050	232,927	232,927

Business Services
Sheldon Smith, Ed.D - Assistant Superintendent
Melissa Abbey - Director of Fiscal Services

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8650	LEASES & RENTALS	226,305	298,891	298,891
8689	ALL OTHER FEES AND CONTRACTS	235,030	251,422	288,211
8699	ALL OTHER LOCAL REVENUES	39,978	49,707	36,100
8919	OTHER AUTHORIZED INTERFUND TRANSFER IN	65,886		
	REVENUE	567,199	600,020	623,202
1000	CERTIFICATED PERSONNEL	5,000		
2000	CLASSIFIED PERSONNEL	1,311,864	1,429,866	1,396,148
3000	EMPLOYEE BENEFITS	489,889	529,827	593,987
4000	BOOKS AND SUPPLIES	29,200	36,457	27,650
5000	SERVICES AND OTHER OPERATING EXPENDITURES	266,184	351,209	344,538
	-TOTAL:1000-5999	2,102,138	2,347,359	2,362,323
7000	TUITION AND TRANSFERS	65,886		
	EXPENDITURES	2,168,024	2,347,359	2,362,323

Data Processing Services
Kim Burke - Payroll Manager

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0424 DISTRICT SUPPORT-DATA PROCESSING			
8689	ALL OTHER FEES AND CONTRACTS	244,240	222,640	249,332
8695	REBATES-EPAYABLES		50,000	75,000
8699	ALL OTHER LOCAL REVENUES	704	514	4,360
8919	OTHER AUTHORIZED INTERFUND TRANSFER IN FROM FUND 17		35,529	
	REVENUE	244,944	308,683	328,692
2000	CLASSIFIED PERSONNEL	90,363	95,750	157,167
3000	EMPLOYEE BENEFITS	36,968	37,352	70,676
4000	BOOKS AND SUPPLIES	11,587	14,157	12,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	121,278	178,654	162,460
	EXPENDITURES	260,196	325,913	402,303

Information Technology Services
 Phil Trott - Director of Information Technology Services

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
	RESC :0000 UNRESTRICTED - TECHNOLOGY SERVICES			
8677	INTERAGENCY SERV BETWN LEA'S	56,665	34,474	46,000
8689	ALL OTHER FEES AND CONTRACTS	113,499		
8699	ALL OTHER LOCAL REVENUES	28,699	26,127	15,500
8919	OTHER AUTH INTERFUND TF IN		10,047	
	REVENUE	198,863	70,648	61,500
2000	CLASSIFIED PERSONNEL	267,030	270,692	281,912
3000	EMPLOYEE BENEFITS	99,411	108,292	119,486
4000	BOOKS AND SUPPLIES	49,557	52,008	68,140
5000	SERVICES AND OTHER OPERATING EXPENDITURES	316,832	256,393	165,544
	-TOTAL:1000-5999	732,829	687,385	635,082
6000	CAPITAL OUTLAY	3,805	72,339	62,500
	EXPENDITURES	736,634	759,724	697,582

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :0000 UNRESTRICTED			
8631	SALE OF EQUIPMENT/SUPPLIES	5,260		
8650	LEASES & RENTALS			10,588
8677	INTERAGENCY SERV BETWN LEA'S		46,681	73,594
8699	ALL OTHER LOCAL REVENUES	9,219	3,408	3,508
	REVENUE	14,479	50,089	87,690
2000		462,186	435,286	456,359
3000	EMPLOYEE BENEFITS	200,326	187,400	225,847
4000	BOOKS AND SUPPLIES	65,687	125,220	89,127
5000	SERVICES AND OTHER OPERATING EXPENDITURES	252,622	415,146	519,366
	EXPENDITURES	980,821	1,163,052	1,290,699
	RESC :0240 COMMUNITY SCHOOLS-Custodial/Transportation			
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	288,100	305,373	329,910
	REVENUE	288,100	305,373	329,910
2000	CLASSIFIED PERSONNEL	124,326	119,072	128,876
3000	EMPLOYEE BENEFITS	66,518	69,887	77,692
4000	BOOKS AND SUPPLIES	29,146	23,695	24,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	68,110	97,561	103,391
	EXPENDITURES	288,099	310,215	333,959
	RESC :6500 SPECIAL EDUCATION-Custodial/Transportation			
4000	BOOKS AND SUPPLIES		800	800
5000	SERVICES AND OTHER OPERATING EXPENDITURES	82,345	31,217	32,778
	EXPENDITURES	82,345	32,017	33,578
	RESC :8150 ONGOING & MAJOR MAINTENANCE			
8699	ALL OTHER LOCAL REVENUES	1,285	127	
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	343,931	430,601	447,817
	REVENUE	345,216	430,728	447,817
2000	CLASSIFIED PERSONNEL	170,485	224,632	220,455
3000	EMPLOYEE BENEFITS	63,962	63,424	82,462
4000	BOOKS AND SUPPLIES	39,153	55,131	64,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	71,614	80,363	80,900
	EXPENDITURES	345,215	423,550	447,817

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :9055 SIPE-SAFETY GRANT			
8699	ALL OTHER LOCAL REVENUES	24,147	16,696	16,000
8980	CONTRIBUTIONS FR UNRESTR REV	5,363	5,363	5,363
	REVENUE	29,510	22,059	21,363
4000	BOOKS AND SUPPLIES	16,805	17,375	15,730
5000	SERVICES AND OTHER OPERATING EXPENDITURES	18,765	11,760	8,234
	EXPENDITURES	35,570	29,135	23,964
	RESOURCE :9125 ROTARY CLUB DONATIONS			
8699	ALL OTHER LOCAL REVENUES	24,147	16,696	16,000
8980	CONTRIBUTIONS FR UNRESTR REV	5,363	5,363	5,363
	REVENUE	29,510	22,059	21,363
4000	BOOKS AND SUPPLIES		35,410	16,792
5000	OTH OPERATING EXPEND D N USE		500	500
	EXPENDITURES		35,910	17,292
	RESOURCE :9693 USE OF FACILITIES			
8650	LEASES & RENTALS		24,352	60,000
	REVENUE		24,352	60,000
4400	NON-CAPITALIZED EQUIPMENT		15,000	50,000
	EXPENDITURES		15,000	50,000

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :9694 FACILITIES			
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE (RDA)	420,780	438,738	459,172
	REVENUE	420,780	438,738	459,172
2000	CLASSIFIED PERSONNEL	80,829	75,767	80,358
3000	EMPLOYEE BENEFITS	27,632	28,701	32,055
4000	BOOKS AND SUPPLIES	1,561	4,600	7,235
5000	SERVICES AND OTHER OPERATING EXPENDITURES	55,801	122,509	122,934
	-TOTAL:1000-5999	165,824	231,577	242,582
6000	CAPITAL OUTLAY	112,150	75,423	59,000
	-TOTAL:1000-6999	277,974	307,000	301,582
7000	TUITION AND TRANSFERS		81,000	81,000
	EXPENDITURES	277,974	388,000	382,582
	FUND 12 RESC :0000 UNRESTRICTED			
8699	ALL OTHER LOCAL REVENUES	13,848	13,650	13,650
	REVENUE	13,848	13,650	13,650
5000	SERVICES AND OTHER OPERATING EXPENDITURES	13,848	22,416	22,500
	EXPENDITURES	13,848	22,416	22,500
	FUND 12 RESC :6105 CSPP STATE PRESCHOOL-CUSTODIAL/TRANSPORTATION			
2000	CLASSIFIED PERSONNEL	88,139	89,293	95,977
3000	EMPLOYEE BENEFITS	38,391	42,833	44,369
4000	BOOKS AND SUPPLIES	3,444	6,550	6,550
5000	SERVICES AND OTHER OPERATING EXPENDITURES	11,870	15,818	18,349
	EXPENDITURES	141,843	154,494	165,245

Human Resources Department
Thomas Alvarez - Chief Human Resources Officer

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8590	ALL OTHER STATE REVENUES	2,597	2,547	
8689	ALL OTHER FEES AND CONTRACTS	1,418	1,400	
8699	ALL OTHER LOCAL REVENUES	161,756	130,000	131,000
	REVENUE	165,770	133,947	131,000
2000	CLASSIFIED PERSONNEL	490,699	515,435	525,486
3000	EMPLOYEE BENEFITS	188,156	207,498	225,163
4000	BOOKS AND SUPPLIES	10,250	9,900	9,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	109,906	93,046	105,300
	EXPENDITURES	799,011	825,879	864,949
	RESC :0000 UNRESTRICTED FINGERPRINTING			
8699	ALL OTHER LOCAL REVENUES	159,956	129,000	130,000
	REVENUE	159,956	129,000	130,000
2000	CLASSIFIED PERSONNEL	38,790	52,287	33,001
3000	EMPLOYEE BENEFITS	14,742	19,379	15,364
5000	SERVICES AND OTHER OPERATING EXPENDITURES	86,502	114,196	119,200
	EXPENDITURES	140,034	185,862	167,565

Educational Support Services
Dan Peverini - Executive Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8677	INTERAGENCY SERV BETWN LEA'S	159,334	287,611	348,500
8699	ALL OTHER LOCAL REVENUES	15,209		
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE	3,110		
	REVENUE	177,653	287,611	348,500
1000	CERTIFICATED PERSONNEL	260,226	241,996	207,869
2000	CLASSIFIED PERSONNEL	144,220	150,390	103,554
3000	EMPLOYEE BENEFITS	137,585	152,275	128,581
4000	BOOKS AND SUPPLIES	9,992	19,901	15,350
5000	SERVICES AND OTHER OPERATING EXPENDITURES	82,287	273,138	208,074
	-TOTAL:1000-5999	634,310	837,700	663,428
7000	TUITION AND TRANSFERS	113,669	269,116	188,486
	EXPENDITURES	747,979	1,106,816	851,914
	RESOURCE :0470 PORTAL (ETC)			
8677	INTERAGENCY SERV BETWN LEA'S	170,831	118,599	91,448
8699	ALL OTHER LOCAL REVENUES	99	6,681	1,578
8980	CONTRIBUTIONS FR UNRESTR REV	188,532	69,838	
	REVENUE	359,462	195,118	93,026
2000	CLASSIFIED PERSONNEL	149,097	55,604	8,452
3000	EMPLOYEE BENEFITS	60,993	22,704	3,488
4000	BOOKS AND SUPPLIES	989	5,304	500
5000	SERVICES AND OTHER OPERATING EXPENDITURES	148,382	111,506	80,586
	EXPENDITURES	359,462	195,118	93,026

Educational Support Services
Dan Peverini - Executive Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
RESOURCE :0830 COE LCAP OVERSIGHT				
8011	REV LIMIT STATE AID-CURR YEAR	186,970	192,037	198,297
8699	ALL OTHER LOCAL REVENUES	250		
	REVENUE	187,220	192,037	198,297
1000	CERTIFICATED PERSONNEL	55,775	82,879	112,919
3000	EMPLOYEE BENEFITS	20,864	31,017	33,720
4000	BOOKS AND SUPPLIES	719	3,745	1,350
5000	SERVICES AND OTHER OPERATING EXPENDITURES	33,664	116,192	27,451
	-TOTAL:1000-5999	111,022	233,833	175,440
7000	TUITION AND TRANSFERS	13,167	21,235	22,857
	EXPENDITURES	124,189	255,068	198,297
RESOURCE :0831 STATEWIDE SYSTEM OF SUPPORT				
8011	REV LIMIT STATE AID-CURR YEAR		700,000	600,000
	REVENUE		700,000	600,000
1000	CERTIFICATED PERSONNEL		150,000	123,437
3000	EMPLOYEE BENEFITS			45,325
4000	BOOKS AND SUPPLIES		2,500	3,000
5000	OTH OPERATING EXPEND D N USE		469,944	358,320
	-TOTAL:1000-5999		622,444	530,082
7000	TUITION AND TRANSFERS		77,556	69,918
	EXPENDITURES		700,000	600,000
RESOURCE :4203 NCLB:T3:LIMITED ENGLISH PROFICIENCY				
8287	PASS-THRU REV FROM FED SOURCES	3,236	2,524	
8290	ALL OTHER FEDERAL REVENUES	15,332	10,436	1,948
	REVENUE	18,568	12,960	1,948
4000	BOOKS AND SUPPLIES		200	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		86	
	-TOTAL:1000-5999		286	
7000	TUITION AND TRANSFERS	3,536	2,750	
	EXPENDITURES	3,536	3,036	

Educational Support Services
Dan Peverini - Executive Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :7823 MULTI-TIER SUP STWIDE/(ISABS)			
8590	ALL OTHER STATE REVENUES		25,000	
	REVENUE		25,000	
4000	BOOKS AND SUPPLIES	99	401	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	3,678	37,165	
	-TOTAL:1000-5999	3,776	37,566	
7000	TUITION AND TRANSFERS	448	4,562	
	EXPENDITURES	4,224	42,128	
	RESOURCE :9012 COLLEGE NIGHT			
8694	DONATIONS		5,833	5,833
	REVENUE		5,833	5,833
2000	CLASSIFIED PERSONNEL	242		
3000	EMPLOYEE BENEFITS	16		
4000	BOOKS AND SUPPLIES	432	1,200	1,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	950	7,872	4,833
	-TOTAL:1000-5999	1,639	9,072	5,833
7000	TUITION AND TRANSFERS	195		
	EXPENDITURES	1,834	9,072	5,833
	RESOURCE :9028 MOCK TRIAL			
8694	DONATIONS		500	
8699	ALL OTHER LOCAL REVENUES	11,030	8,500	8,500
	REVENUE	11,030	9,000	8,500
4000	BOOKS AND SUPPLIES	327	500	500
5000	SERVICES AND OTHER OPERATING EXPENDITURES	10,275	13,537	8,000
	EXPENDITURES	10,602	14,037	8,500

Educational Support Services
Dan Peverini - Executive Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9136 FIRST 5 IMPACT GRANT			
8689	ALL OTHER FEES AND CONTRACTS		132,564	139,348
8699	ALL OTHER LOCAL REVENUES	160,891		
	REVENUE	160,891	132,564	139,348
1000	CERTIFICATED PERSONNEL	8,799	17,501	17,873
2000	CLASSIFIED PERSONNEL	55,727	41,929	46,416
3000	EMPLOYEE BENEFITS	21,973	21,030	26,811
4000	BOOKS AND SUPPLIES	58,412	34,000	28,853
5000	SERVICES AND OTHER OPERATING EXPENDITURES	8,527	10,563	11,303
	-TOTAL:1000-5999	153,437	125,023	131,256
7000	TUITION AND TRANSFERS	7,454	7,541	8,092
	EXPENDITURES	160,891	132,564	139,348
	RESOURCE :9180 NGSS-EARLY IMPLEMENTER GRANT			
8699	ALL OTHER LOCAL REVENUES		25,000	12,000
	REVENUE		25,000	12,000
4000	BOOKS AND SUPPLIES		2,000	750
5000	SERVICES AND OTHER OPERATING EXPENDITURES		23,000	11,250
	EXPENDITURES		25,000	12,000
	RESOURCE :9408 COUNTY MUSIC PROGRAM			
8699	ALL OTHER LOCAL REVENUES	12,063	12,882	11,000
	REVENUE	12,063	12,882	11,000
4000	BOOKS AND SUPPLIES	684	1,000	1,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	9,857	13,404	10,000
	EXPENDITURES	10,541	14,404	11,000

Educational Support Services
Dan Peverini - Executive Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9417 RAISING A READER			
8694	DONATIONS		10,000	
8699	ALL OTHER LOCAL REVENUES	40,910	40,000	40,000
	REVENUE	40,910	50,000	40,000
1000	CERTIFICATED PERSONNEL		10,677	10,297
2000	CLASSIFIED PERSONNEL	13,186		
3000	EMPLOYEE BENEFITS	1,811	5,147	5,019
4000	BOOKS AND SUPPLIES	45,089	25,670	17,609
5000	OTH OPERATING EXPEND D N USE	5,194	6,611	7,075
	EXPENDITURES	65,280	48,105	40,000
	RESOURCE :9418 EARLY LEARNING FOR ALL			
8689	ALL OTHER FEES AND CONTRACTS	44,360	44,409	44,409
	REVENUE	44,360	44,409	44,409
2000	CLASSIFIED PERSONNEL	23,736	20,096	22,710
3000	EMPLOYEE BENEFITS	7,680	8,998	7,684
4000	BOOKS AND SUPPLIES	4,541	5,749	4,279
5000	SERVICES AND OTHER OPERATING EXPENDITURES	4,677	6,832	7,162
	-TOTAL:1000-5999	40,634	41,675	41,835
7000	TUITION AND TRANSFERS	3,726	2,734	2,574
	EXPENDITURES	44,360	44,409	44,409
	RESOURCE :9821 CA CENTER TCHING CAREERS-TCOE			
8677	INTERAGENCY SERV BETWN LEA'S		54,227	
	REVENUE		54,227	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		48,219	
	-TOTAL:1000-5999		48,219	
7000	TUITION AND TRANSFERS		6,008	
	EXPENDITURES		54,227	

Educational Support Services
Dan Peverini - Executive Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9822 CLIC-CONTENT LITERACY INQUIRY			
8677	INTERAGENCY SERV BETWN LEA'S		10,000	10,000
	REVENUE		10,000	10,000
4000	BOOKS AND SUPPLIES		500	500
5000	SERVICES AND OTHER OPERATING EXPENDITURES		9,500	9,500
	EXPENDITURES		10,000	10,000

Educational Support Services - Environmental Education

Dan Peverini - Executive Director

Celeste Royer - Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0840 RANCHO EL CHORRO OUTDOOR SCHOOL			
8508	SALES TAX PAYABLE	2,714	2,028	2,028
8639	ALL OTHER SALES	36,353	27,972	27,972
8689	ALL OTHER FEES AND CONTRACTS	893,673	663,647	759,600
8980	CONTRIBUTIONS FR UNRESTR REV		133,762	115,511
	REVENUE	932,740	827,409	905,111
2000	CLASSIFIED PERSONNEL	492,573	469,629	478,968
3000	EMPLOYEE BENEFITS	144,393	154,723	171,893
4000	BOOKS AND SUPPLIES	121,797	135,569	156,200
5000	SERVICES AND OTHER OPERATING EXPENDITURES	56,245	67,488	93,050
	-TOTAL:1000-5999	815,008	827,409	900,111
6000	CAPITAL OUTLAY	2,866		5,000
	EXPENDITURES	817,875	827,409	905,111
	RESOURCE :0843 NAAEE MINI GRANT			
8689	ALL OTHER FEES AND CONTRACTS	2,500	5,000	
	REVENUE	2,500	5,000	
2000	CLASSIFIED PERSONNEL	1,700	3,410	
3000	EMPLOYEE BENEFITS	336	816	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	268	220	
	-TOTAL:1000-5999	2,304	4,446	
7000	TUITION AND TRANSFERS	196	554	
	EXPENDITURES	2,500	5,000	

Educational Support Services - Environmental Education
 Dan Peverini - Executive Director
 Celeste Royer - Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0844 CREEC NETWORK MINI-GRANT			
8689	ALL OTHER FEES AND CONTRACTS		10,000	
	REVENUE		10,000	
2000	CLASSIFIED PERSONNEL		5,520	
3000	EMPLOYEE BENEFITS		1,322	
4000	BOOKS AND SUPPLIES		475	
5000	OTH OPERATING EXPEND D N USE		1,900	
	-TOTAL:1000-5999		9,217	
7000	TUITION AND TRANSFERS		783	
	EXPENDITURES		10,000	
	RESOURCE :7822 STATE WATER -DROPS (SWRCB)			
8590	ALL OTHER STATE REVENUES	102,689	569,597	
	REVENUE	102,689	569,597	
4000	BOOKS AND SUPPLIES		800	
	-TOTAL:1000-5999		800	
6000	CAPITAL OUTLAY	102,689	568,797	
	EXPENDITURES	102,689	569,597	
	RESOURCE :9011 REC DONATIONS			
8694	DONATIONS	2,015	10,154	
	REVENUE	2,015	10,154	
4000	BOOKS AND SUPPLIES	1,610	10,317	
	-TOTAL:1000-5999	1,610	10,317	
7000	TUITION AND TRANSFERS	191	1,125	
	EXPENDITURES	1,801	11,442	

Educational Support Services - Environmental Education
 Dan Peverini - Executive Director
 Celeste Royer - Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9134 SO CA GAS CO			
4000	BOOKS AND SUPPLIES	365	4,005	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	532		
	-TOTAL:1000-5999	896	4,005	
7000	TUITION AND TRANSFERS	107		
	EXPENDITURES	1,003	4,005	

Student Programs and Services
Special Education Programs
Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :3010 NCLB:TITLE 1			
8287	PASS-THRU REV FROM FED SOURCES	398,713	423,297	356,533
8290	ALL OTHER FEDERAL REVENUES	446,599	494,970	374,762
8990	CONTRIBUTIONS FROM REST REV			230,211
	REVENUE	845,312	918,267	961,506
1000	CERTIFICATED PERSONNEL	143,921	121,053	119,447
2000	CLASSIFIED PERSONNEL	75,296	39,282	48,090
3000	EMPLOYEE BENEFITS	79,074	62,632	77,872
4000	BOOKS AND SUPPLIES	28,196	62,195	152,445
5000	SERVICES AND OTHER OPERATING EXPENDITURES	72,861	133,997	157,859
	TOTAL:1000-5999	399,347	419,159	555,713
7000	TUITION AND TRANSFERS	445,965	499,108	405,793
	EXPENDITURES	845,312	918,267	961,506
	RESC :3385 SPECIAL EDUCATION-EARLY INTERVENTION GRANTS			
8182	SPECIAL EDUCATION-DISCRETIONARY GRANTS	62,152	62,152	62,152
	REVENUE	62,152	62,152	62,152
2000	CLASSIFIED PERSONNEL	27,029	31,588	32,709
3000	EMPLOYEE BENEFITS	14,517	17,975	17,373
4000	BOOKS AND SUPPLIES	1,510		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	12,505	5,703	4,920
	-TOTAL:1000-5999	55,561	55,266	55,002
7000	TUITION AND TRANSFERS	6,591	6,886	7,150
	EXPENDITURES	62,152	62,152	62,152

Student Programs and Services
Special Education Programs
Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :6500 SPECIAL EDUCATION-REGIONAL PROGRAMS			
8590	ALL OTHER STATE REVENUES		217,954	
8677	INTERAGENCY SERV BETWN LEA'S	490,771	432,771	399,096
8710	TUITION	4,455,838	4,423,004	4,636,522
8990	CONTRIBUTIONS FROM RESTRICTED REVENUES	77,745	57,517	
	REVENUE	5,024,354	5,131,246	5,035,618
1000	CERTIFICATED PERSONNEL	1,909,460	1,826,473	1,811,557
2000	CLASSIFIED PERSONNEL	1,091,320	873,886	1,193,900
3000	EMPLOYEE BENEFITS	1,302,362	1,295,528	1,465,732
4000	BOOKS AND SUPPLIES	56,860	98,844	55,612
5000	SERVICES AND OTHER OPERATING EXPENDITURES	319,632	498,157	189,430
	-TOTAL:1000-5999	4,679,634	4,592,888	4,716,231
7000	TUITION AND TRANSFERS	564,771	561,871	613,110
	EXPENDITURES	5,244,404	5,154,759	5,329,341
	RESC :6510 SPECIAL EDUCATION - INFANT			
8311	OTHER STATE APPORT-CURR YEAR	543,192	556,292	556,292
8990	CONTRIBUTIONS FROM REST REV	7,131	7,799	
	REVENUE	550,323	564,091	556,292
1000	CERTIFICATED PERSONNEL	303,162	274,496	306,764
2000	CLASSIFIED PERSONNEL	28,305	38,774	69,497
3000	EMPLOYEE BENEFITS	106,658	119,960	143,690
4000	BOOKS AND SUPPLIES	1,210	4,404	4,400
5000	SERVICES AND OTHER OPERATING EXPENDITURES	3,590	138,310	-32,057
	-TOTAL:1000-5999	442,925	575,944	492,294
7000	TUITION AND TRANSFERS	52,544	61,814	63,998
	EXPENDITURES	495,469	637,758	556,292

Student Programs and Services
Special Education Programs
Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :6512 SPECIAL EDUCATION - MENTAL HEALTH			
8590	ALL OTHER STATE REVENUES	108,000	108,000	170,000
	REVENUE	108,000	108,000	170,000
1000	CERTIFICATED PERSONNEL	49,000	49,000	
2000	CLASSIFIED PERSONNEL			125,000
3000	EMPLOYEE BENEFITS	17,551	14,935	45,000
5000	OTH OPERATING EXPEND D N USE	30,000	30,000	
	-TOTAL:1000-5999	96,551	93,935	170,000
7000	TUITION AND TRANSFERS	11,449	11,965	
	EXPENDITURES	108,000	105,900	170,000
	RESC :6515 SPECIAL EDUCATION INFANT DISCRETIONARY			
8590	ALL OTHER STATE REVENUES	(13,698)	7,478	
	REVENUE	(13,698)	7,478	
4000	BOOKS AND SUPPLIES		1,645	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	6,985	5,004	6,618
	-TOTAL:1000-5999	6,985	6,649	6,618
7000	TUITION AND TRANSFERS	815	829	860
	EXPENDITURES	7,800	7,478	7,478
	RESC :9052 MAA -MEDI-CAL ADMIN ACTIVITIES			
8677	INTERAGENCY SERV BETWN LEA'S	66,529	160,246	

Student Programs and Services - Student Services External (SARB)

Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :0000 UNRESTRICTED - STUDENT SERVICES EXTERNAL			
1000	CERTIFICATED PERSONNEL	54,260	62,009	65,664
3000	EMPLOYEE BENEFITS	15,261	19,979	21,302
4000	BOOKS AND SUPPLIES	2,806	3,011	3,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	7,964	16,555	11,900
	EXPENDITURES	80,290	101,554	101,866

Career Technical Education
Michael Specchierla - Director

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
	RESC :0000 UNRESTRICTED-SS-CTE GRANTS			
8677	INTERAGENCY SERV BETWN LEA'S	1,733		
8689	ALL OTHER FEES AND CONTRACTS	24,368	35,819	33,531
	REVENUE	26,101	35,819	33,531
1000	CERTIFICATED PERSONNEL	1,415		
2000	CLASSIFIED PERSONNEL	11,384	17,126	17,640
3000	EMPLOYEE BENEFITS	5,864	7,759	8,316
4000	BOOKS AND SUPPLIES	2,910	4,462	5,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	6,650	11,472	7,575
	EXPENDITURES	28,223	40,819	38,531
	RESC :6382 CA CAREER PATHWAYS TRUST			
8590	ALL OTHER STATE REVENUES	1,524,557	803,520	
	REVENUE	1,524,557	803,520	
1000	CERTIFICATED PERSONNEL	68,902	50,834	
2000	CLASSIFIED PERSONNEL	20,866	27,702	
3000	EMPLOYEE BENEFITS	34,404	29,389	
4000	BOOKS AND SUPPLIES	842		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,095,142	464,950	
	-TOTAL:1000-5999	1,220,156	572,875	
6000	CAPITAL OUTLAY	159,691	155,528	
	-TOTAL:1000-6999	1,379,846	728,403	
7000	TUITION AND TRANSFERS	144,710	75,117	
	EXPENDITURES	1,524,557	803,520	

Career Technical Education
Michael Specchierla - Director

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
	RESC :6387 CAREER TECHNICAL EDUCATION INCENTIVE GRANT			
8590	ALL OTHER STATE REVENUES	54,568	125,878	61,325
8980	CONTRIBUTIONS FR UNRESTR REV			59,979
	REVENUE	54,568	125,878	121,304
1000	CERTIFICATED PERSONNEL	24,789	40,251	47,536
2000	CLASSIFIED PERSONNEL	14,942		10,206
3000	EMPLOYEE BENEFITS	16,297	18,391	26,388
5000	OTH OPERATING EXPEND D N USE	65,852	53,573	29,533
	-TOTAL:1000-5999	121,879	112,215	113,663
7000	TUITION AND TRANSFERS	14,455	13,663	7,641
	EXPENDITURES	136,334	125,878	121,304
	RESC :7851 PRE-APPRENTICESHIP -RFA 16-192			
8590	ALL OTHER STATE REVENUES	409,728	90,272	
	REVENUE	409,728	90,272	
1000	CERTIFICATED PERSONNEL	26,846		
2000	CLASSIFIED PERSONNEL	13,369		
3000	EMPLOYEE BENEFITS	15,721		
4000	BOOKS AND SUPPLIES	1,133	19,084	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	335,029	67,717	
	-TOTAL:1000-5999	392,098	86,801	
7000	TUITION AND TRANSFERS	15,684	3,471	
	EXPENDITURES	407,782	90,272	

Career Technical Education
Michael Specchierla - Director

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
	RESC :7852 APPRENTICESHIP RFA 16-191			
8590	ALL OTHER STATE REVENUES	480,679	480,849	
	REVENUE	480,679	480,849	
1000	CERTIFICATED PERSONNEL	62,989	109,964	
2000	CLASSIFIED PERSONNEL	26,291	41,075	
3000	EMPLOYEE BENEFITS	34,367	52,530	
4000	BOOKS AND SUPPLIES	4,683	47,209	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	333,861	211,577	
	-TOTAL:1000-5999	462,191	462,355	
7000	TUITION AND TRANSFERS	18,488	18,494	
	EXPENDITURES	480,679	480,849	
	RESC :7853 ENHANCED JOB TRAIN RFA 17-192			
8590	ALL OTHER STATE REVENUES		487,708	250,000
	REVENUE		487,708	250,000
1000	CERTIFICATED PERSONNEL		68,409	55,398
2000	CLASSIFIED PERSONNEL		27,260	44,215
3000	EMPLOYEE BENEFITS		38,783	35,510
4000	BOOKS AND SUPPLIES		3,000	4,280
5000	SERVICES AND OTHER OPERATING EXPENDITURES		331,498	101,218
	-TOTAL:1000-5999		468,950	240,621
7000	TUITION AND TRANSFERS		18,758	9,379
	EXPENDITURES		487,708	250,000

Career Technical Education
Michael Specchierla - Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :7854 ADVANCED MANUFACT:18-191-004			
8590	ALL OTHER STATE REVENUES		700,000	490,000
	REVENUE		700,000	490,000
1000	CERTIFICATED PERSONNEL			55,398
2000	CLASSIFIED PERSONNEL			44,215
3000	EMPLOYEE BENEFITS			35,510
4000	BOOKS AND SUPPLIES		500	6,280
5000	SERVICES AND OTHER OPERATING EXPENDITURES		672,577	335,135
	-TOTAL:1000-5999		673,077	476,538
7000	TUITION AND TRANSFERS		26,923	13,462
	EXPENDITURES		700,000	490,000
	RESC :9385 CTE-FULLSTACK REVENUE SHARE			
8689	ALL OTHER FEES AND CONTRACTS		78,209	
	REVENUE		78,209	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		78,209	
	EXPENDITURES		78,209	

Alternative Education
Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :0240 ALTERNATIVE EDUCATION-COE			
8094	COMMUNITY SCHOOL TRANSFER	1,723,859	1,397,434	1,442,990
8689	ALL OTHER FEES AND CONTRACTS	78,000	111,000	111,000
8699	ALL OTHER LOCAL REVENUES	1,315		
8980	CONTRIBUTIONS FR UNRESTR REV	-109,942		-59,979
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 6505		-275,529	-188,764
	REVENUE	1,693,232	1,232,905	1,305,247
1000	CERTIFICATED PERSONNEL	940,596	495,365	523,072
2000	CLASSIFIED PERSONNEL	180,162	191,780	196,849
3000	EMPLOYEE BENEFITS	364,642	250,835	290,600
4000	BOOKS AND SUPPLIES	2,401	8,781	5,375
5000	SERVICES AND OTHER OPERATING EXPENDITURES	205,431	214,050	215,696
	-TOTAL:1000-5999	1,693,232	1,160,811	1,231,592
7000	TUITION AND TRANSFERS		67,102	69,606
	EXPENDITURES	1,693,232	1,227,913	1,301,198
	RESC :1100 STATE LOTTERY			
8560	STATE LOTTERY REVENUE	24,915	16,071	16,000
	REVENUE	24,915	16,071	16,000
4000	BOOKS AND SUPPLIES	10,319	14,578	13,500
5000	SERVICES AND OTHER OPERATING EXPENDITURES	21,231	1,493	2,500
	EXPENDITURES	31,550	16,071	16,000
	RESC :1400 EDUCATION PROTECTION ACT			
8012	Rev Limit State Aid EPA	22,872	17,650	20,000
	REVENUE	22,872	17,650	20,000
1000	CERTIFICATED PERSONNEL	16,174	15,156	13,835
3000	EMPLOYEE BENEFITS	6,695	5,728	6,165
	EXPENDITURES	22,870	20,884	20,000

Alternative Education
Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :3025 NCLB:TITLE 1 LOCAL DELINQUENT			
8290	ALL OTHER FEDERAL REVENUES	90,782	184,097	177,519
	REVENUE	90,782	184,097	177,519
1000	CERTIFICATED PERSONNEL	10,477	36,276	35,133
2000	CLASSIFIED PERSONNEL	40,014	3,652	29,104
3000	EMPLOYEE BENEFITS	18,015	14,707	29,005
4000	BOOKS AND SUPPLIES		293	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	12,651	109,501	63,854
	-TOTAL:1000-5999	81,157	164,429	157,096
7000	TUITION AND TRANSFERS	9,625	19,668	20,423
	EXPENDITURES	90,782	184,097	177,519
	RESC :3310 SP ED-BASIC GRT ENT PL94-142			
8181	SP ED ENTITLEMENT PER UDC	22,592	19,826	17,896
	REVENUE	22,592	19,826	17,896
1000	CERTIFICATED PERSONNEL	14,912	13,100	12,687
3000	EMPLOYEE BENEFITS	5,207	4,468	4,653
5000	SERVICES AND OTHER OPERATING EXPENDITURES	78	100	-1,503
	-TOTAL:1000-5999	20,197	17,668	15,837
7000	TUITION AND TRANSFERS	2,395	2,158	2,059
	EXPENDITURES	22,592	19,826	17,896

Alternative Education
Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :4035 NCLB:T2A TEACHER QUALITY			
8290	ALL OTHER FEDERAL REVENUES	15,930	16,349	15,930
	REVENUE	15,930	16,349	15,930
1000	CERTIFICATED PERSONNEL	4,710	4,500	
3000	EMPLOYEE BENEFITS	571		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	10,649	10,038	14,097
	-TOTAL:1000-5999	15,930	14,538	14,097
7000	TUITION AND TRANSFERS	1,889	1,811	1,833
	EXPENDITURES	17,819	16,349	15,930
	RESOURCE :4127 ESEA-TITLE IV PART A, ST SUPPT			
8290	ALL OTHER FEDERAL REVENUES		57,769	
	REVENUE		57,769	
5000	OTH OPERATING EXPEND D N USE		54,237	
	-TOTAL:1000-5999		54,237	
7000	TUITION AND TRANSFERS		3,532	
	EXPENDITURES		57,769	
	RESC :4203 NCLB:T3:LIMITED ENGLISH PROFICIENCY			
8290	ALL OTHER FEDERAL REVENUES	15,332	10,436	1,948
	REVENUE	15,332	10,436	1,948
1000	CERTIFICATED PERSONNEL	4,845	1,220	1,400
3000	EMPLOYEE BENEFITS	1,406	712	548
4000	BOOKS AND SUPPLIES	44		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	23	1,378	
	EXPENDITURES	6,318	3,310	1,948

Alternative Education
Katherine Aaron - Assistant Superintendent

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL			
8560	STATE LOTTERY REVENUE	9,629	5,089	5,089
	REVENUE	9,629	5,089	5,089
4000	BOOKS AND SUPPLIES	3,551	923	5,089
5000	SERVICES AND OTHER OPERATING EXPENDITURES	6,111	4,183	
	EXPENDITURES	9,661	5,106	5,089
	RESC :6505 SP ED-ALTERNATIVE ED COE			
8097	PROPERTY TAXES TRANSFERS	44,395	40,403	37,239
8311	OTHER STATE APPORT-CURR YEAR	121,243	107,740	112,449
8689	ALL OTHER FEES AND CONTRACTS	16,667		
8699	ALL OTHER LOCAL REVENUES	35		
8980	CONTRIBUTIONS FR UNRESTR REV	434,101	252,791	359,366
8990	CONTRIBUTIONS FROM REST REV	5,465	279,436	188,764
	REVENUE	621,906	680,370	697,818
1000	CERTIFICATED PERSONNEL	254,432	308,170	302,218
2000	CLASSIFIED PERSONNEL	156,457	125,624	123,086
3000	EMPLOYEE BENEFITS	141,656	159,108	172,954
4000	BOOKS AND SUPPLIES	1,665	1,048	1,048
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,758	6,953	18,232
	-TOTAL:1000-5999	555,968	600,903	617,538
7000	TUITION AND TRANSFERS	65,938	79,467	80,280
	EXPENDITURES	621,906	680,370	697,818
	RESOURCE :7510 LOWEST PERFORM STU BLK GR			
8590	ALL OTHER STATE REVENUES		9,880	9,880
	REVENUE		9,880	9,880
5000	SERVICES AND OTHER OPERATING EXPENDITURES		8,785	8,743
7000	TUITION AND TRANSFERS		1,095	1,137
	EXPENDITURES		9,880	9,880
	RESC :9052 MAA -MEDI-CAL ADMIN ACTIVITIES			
8677	INTERAGENCY SERV BETWN LEA'S	56,465	74,143	
	REVENUE	56,465	74,143	

Migrant Education Program
Dr. James Brescia - Superintendent
DJ Pittenger - Assistant Superintendent

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
	RESC :0000 UNRESTRICTED - MIGRANT EDUCATION PROGRAM			
8285	INTERAGENCY CONTRACTS BTWN LEA	107,653		
	REVENUE	107,653		
1000	CERTIFICATED PERSONNEL	130,488		
3000	EMPLOYEE BENEFITS	10,113		
4000	BOOKS AND SUPPLIES	40,557		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	623		
	EXPENDITURES	181,781		
	RESC :3060 NCLB:TITLE I MIGRANT ED REGULAR & SUMMER			
8290	ALL OTHER FEDERAL REVENUES	2,121,865	2,136,445	1,922,938
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 3061	(427,784)	(361,558)	(261,164)
	REVENUE	1,694,081	1,774,887	1,661,774
1000	CERTIFICATED PERSONNEL	113,696	217,794	131,543
2000	CLASSIFIED PERSONNEL	35,681	339,864	325,419
3000	EMPLOYEE BENEFITS	44,649	208,121	193,833
4000	BOOKS AND SUPPLIES	6,425	30,008	35,300
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,459,924	851,197	849,337
	-TOTAL:1000-5999	1,660,375	1,646,984	1,535,432
7000	TUITION AND TRANSFERS	33,706	127,903	126,342
	EXPENDITURES	1,694,081	1,774,887	1,661,774
	RESC :3061 NCLB:TITLE I MIGRANT ED SUMMER PROGRAM			
8990	CONTRIBUTIONS FROM REST REV	207,098	248,181	119,676
	REVENUE	207,098	248,181	119,676
1000	CERTIFICATED PERSONNEL	11,258	89,335	
2000	CLASSIFIED PERSONNEL		30,555	
3000	EMPLOYEE BENEFITS	2,359	39,905	
4000	BOOKS AND SUPPLIES		1,076	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	188,524	59,813	119,123
	-TOTAL:1000-5999	202,140	220,684	119,123
7000	TUITION AND TRANSFERS	4,958	27,497	553
	EXPENDITURES	207,098	248,181	119,676

Migrant Education Program
 Dr. James Brescia - Superintendent
 DJ Pittenger - Assistant Superintendent

		2017-18	2018-19	2019-20
	RESC :3110 NCLB:TITLE I EVEN START MIGRANT ED			
8990	CONTRIBUTIONS FROM REST REV	166,181	95,787	134,088
	REVENUE	166,181	95,787	134,088
1000	CERTIFICATED PERSONNEL		35,223	10,890
2000	CLASSIFIED PERSONNEL		22,223	25,678
3000	EMPLOYEE BENEFITS		13,854	12,500
4000	BOOKS AND SUPPLIES		5,372	21,500
5000	SERVICES AND OTHER OPERATING EXPENDITURES	166,181	8,502	53,936
	-TOTAL:1000-5999	166,181	85,174	124,504
7000	TUITION AND TRANSFERS		10,613	9,584
	EXPENDITURES	166,181	95,787	134,088
	RESC :3111 NCLB:TITLE 1 EVEN START-SUMMER			
8990	CONTRIBUTIONS FROM REST REV	54,504	17,590	7,400
	REVENUE	54,504	17,590	7,400
1000	CERTIFICATED PERSONNEL		7,200	
2000	CLASSIFIED PERSONNEL		4,900	
3000	EMPLOYEE BENEFITS		2,206	
4000	BOOKS AND SUPPLIES		1,057	
5000	OTH OPERATING EXPEND D N USE	54,504	300	7,400
	-TOTAL:1000-5999	54,504	15,663	7,400
7000	TUITION AND TRANSFERS		1,927	
	EXPENDITURES	54,504	17,590	7,400

Educational Support Services - Fund 12
 Early Learning Educational Support
 Nancy Norton - Director

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
	RESC :0000 UNRESTRICTED - CHILD DEVELOPMENT			
8660	INTEREST	662	1,138	
8698	STALE-DATED WTS/PRIOR YR WTS	71	484	
8699	ALL OTHER LOCAL REVENUES	13,848	13,650	13,650
8911	INTERFUND TRANSFER TO CHILD DEV FROM GENERAL FUND 01	113,669	269,116	188,486
8980	CONTRIBUTIONS TO RESTRICTED RESOURCE 5320/6105	(114,403)	(269,116)	(179,636)
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 6105		7,600	
	REVENUE	13,848	22,872	22,500
4000	BOOKS AND SUPPLIES		456	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	13,848	22,416	22,500
	EXPENDITURES	13,848	22,872	22,500
	RESC :5035 CD-BLOCK GR25% QUALITY/DISCR			
8290	ALL OTHER FEDERAL REVENUES		5,706	
	REVENUE		5,706	
4000	BOOKS AND SUPPLIES		5,074	
7000	TUITION AND TRANSFERS		632	
	EXPENDITURES		5,706	
	RESC :5320 CHILD NUTRITION-CCFP CLAIMS			
8220	CHILD NUTRITION PROGRAMS	28,297	20,000	20,000
8520	CHILD NUTRITION	2,395	2,400	2,400
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	8,397		
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 6105		20,717	19,092
	REVENUE	39,089	43,117	41,492
2000	CLASSIFIED PERSONNEL	14,778	15,066	15,959
3000	EMPLOYEE BENEFITS	7,314	7,865	7,297
4000	BOOKS AND SUPPLIES	15,718	15,050	15,800
5000	SERVICES AND OTHER OPERATING EXPENDITURES	348	700	400
	-TOTAL:1000-5999	38,159	38,681	39,456
7000	TUITION AND TRANSFERS	3,136	4,436	2,036
	EXPENDITURES	41,295	43,117	41,492

Educational Support Services - Fund 12
 Early Learning Educational Support
 Nancy Norton - Director

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
	RESC :6052 CH DEV:PREK/FAM LIT-PROG SUPPORT			
8590	ALL OTHER STATE REVENUES	1,470	2,500	2,500
	REVENUE	1,470	2,500	2,500
4000	BOOKS AND SUPPLIES	1,361	2,273	2,273
	-TOTAL:1000-5999	1,361	2,273	2,273
7000	TUITION AND TRANSFERS	109	227	227
	EXPENDITURES	1,470	2,500	2,500
	RESC :6105 CSPP STATE PRESCHOOL			
8590	ALL OTHER STATE REVENUES	728,957	605,416	706,388
8699	ALL OTHER LOCAL REVENUES	19,824	17,103	20,930
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	105,050	269,116	179,636
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 9044	154,910	134,877	137,883
	REVENUE	1,008,742	1,026,512	1,044,837
1000	CERTIFICATED PERSONNEL	376,805	391,582	391,602
2000	CLASSIFIED PERSONNEL	252,564	228,789	246,533
3000	EMPLOYEE BENEFITS	274,981	282,096	288,882
4000	BOOKS AND SUPPLIES	8,960	14,100	12,250
5000	SERVICES AND OTHER OPERATING EXPENDITURES	21,430	25,146	34,266
	-TOTAL:1000-5999	934,740	941,713	973,533
7000	TUITION AND TRANSFERS	74,002	84,799	71,301
	EXPENDITURES	1,008,742	1,026,512	1,044,834
	RESC :6127 PRESCHOOL QRIS GRANT			
8590	ALL OTHER STATE REVENUES	156,670	156,633	
	REVENUE	156,670	156,633	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	154,668	154,633	
	-TOTAL:1000-5999	154,668	154,633	
7000	TUITION AND TRANSFERS	2,002	2,000	
	EXPENDITURES	156,670	156,633	

Educational Support Services - Fund 12
 Early Learning Educational Support
 Nancy Norton - Director

Object	Description	2017-18	2018-19	2019-20
		Actuals	Estimated Actuals	Budget Development
8699	RESC :9010 OTHER LOCAL			
	ALL OTHER LOCAL REVENUES	11,645	6,208	
	REVENUE	11,645	6,208	
	4000 BOOKS AND SUPPLIES	6,602	13,432	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	1,979	498	
	EXPENDITURES	8,580	13,930	
8699	RESC :9887 PRESCH-QRIS SUB GRANT			
	ALL OTHER LOCAL REVENUES	4,000	5,120	
	REVENUE	4,000	5,120	
	4000 BOOKS AND SUPPLIES	2,582	7,830	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	43		
	EXPENDITURES	2,624	7,830	

Student Programs and Services - Fund 13
 Child Nutrition-School Program
 DJ Pittenger - Executive Director

		2017-18	2018-19	2019-20
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :5310 CHILD NUTRITION-SCHOOL PROGRAM			
8220	CHILD NUTRITION PROGRAMS	55,941	47,378	47,378
8520	CHILD NUTRITION	4,820	4,086	4,086
8634	FOOD SERVICE SALES	1,114	1,009	1,000
8916	INTFD TF TO CAFETERIA FR GEN	75,000	67,102	69,606
8980	CONTRIBUTIONS FR UNRESTR REV	29,556		
	REVENUE	166,431	119,575	122,070
2000	CLASSIFIED PERSONNEL	52,424	42,956	45,194
3000	EMPLOYEE BENEFITS	15,933	13,118	12,142
4000	BOOKS AND SUPPLIES	71,688	54,215	55,400
5000	SERVICES AND OTHER OPERATING EXPENDITURES	17,775	6,352	5,720
		157,821	116,641	118,456
7000	TUITION AND TRANSFERS	8,480	2,885	3,554
	EXPENDITURES	166,301	119,526	122,010
	RESC :5314 NSLP EQUIPMENT ASSISTANCE			
8290	ALL OTHER FEDERAL REVENUES		71,571	
	REVENUE		71,571	
6000	CAPITAL OUTLAY		71,571	
	EXPENDITURES		71,571	
	RESC :5380 CHILD NUTRITION:SCHOOL BREAKFAST START			
8520	CHILD NUTRITION	14,960	12,856	
	REVENUE	14,960	12,856	
4000	BOOKS AND SUPPLIES	12,931	12,856	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	2,029		
	EXPENDITURES	14,960	12,856	

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard (*See Attachment D*) and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's operational grant and student programs have been project at **NO GROWTH**. The **2019-20 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years, if expenditure and contribution reductions are fully realized.

2019-20

- COLA **3.26%**
- LCFF funding fully implemented (*See Attachment A*)
- County-Wide ADA: 32,424.36 (*No Growth*)
- Pupil-Driven ADA: Community School 62.00, Court School 20.00 (*No Growth*)
- Employee Salaries increased by Step, Column, and Longevity Movement and reflect all negotiated contracts
- Increased **STRS** Employer Rate from **16.28% to 16.70%*** (*Subject to change*)
- Increased **PERS** Employer Rate from **18.062% to 20.733%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785
- Eliminated carryover and new one-time expenditures from 2018-19

Other changes to revenues include:

- Reduced Federal Revenues for Fund 08 SELPA and reallocates to Fund 10 Special Education Pass-Through Fund. Decreased for one-time funds
- Decreased Restricted State Revenues due to end of Career Pathways and other CTE Grants. Adjusted Revenues to reflect the Local Solutions Grant
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits costs
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures. Adjusted contributions to Community School and RSP Special Education Programs, and Rancho El Chorro (REC). Eliminated contribution to Educational Technology Center (ETC)
- Interfund transfer-in from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year "pay-as-you-go" OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Certificated salaries and benefits were revised as follows:
 - Decreased staffing ratios to reflect reduction in work days
 - Decreased one-time district support costs
- Classified salaries and benefits were revised as follows:
 - Shifted classified salaries from restricted to unrestricted funding sources
 - Adjusted staffing ratios in unrestricted programs

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **3.38%**
- Decreased Material and supplies (objects 4000-4399) to reflect one-time unrestricted grant expenditures and carry-over amounts
- Decreased Subagreements (object 5100) in Fund 08 to reflect programmatic changes
- Adjusted Travel/conferences (objects 5200) based on program needs
- Increased Insurance (objects 5400-5450) to reflect estimated expenditures
- Increased Operations (object 5500) to reflect anticipated utility rate changes
- Adjusted Consulting services (object 5800) to reflect current contracts; Prior year carry-over and one-time expenditures were subtracted; Expenditures increased to reflect Local Solutions Grant
- Decreased Capital outlay and equipment (objects 6100-6500) expenditures were to reflect one-time equipment purchases and construction projects
- Increase Indirect Costs Rate on Expenditures from **12.46% to 13.00%**
- **2018-19 Excess Property Tax Transfer Out estimated at \$5,466,380**
- Decreased Transfers out to Fund 12 Child Development due to increased revenues
- Increased Transfers out to Fund 13 Cafeteria Fund due to increased expenditures

2020-21

- COLA **3.00%**
- LCFF funding fully implemented *(See Attachment B)*
- County-Wide ADA: 32,424.36 *(No Growth)*
- Pupil-Driven ADA: Community School 62.00, Court School 20.00 *(No Growth)*
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from **16.70% to 18.10%*** *(Subject to change)*
- Increased PERS Employer Rate from **20.733% to 23.60%*** *(Subject to change)*
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785

Other changes to revenues include:

- Increased applicable State Revenues to reflect statutory COLA; Decreased CTE revenues
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures. Adjusted contributions to Community School and RSP Special Education Programs, and Rancho El Chorro (REC)
- Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures *(post-retirement benefits)*

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **3.16%**
- Decreased certificated salaries and benefits for one-time district oversight expenses
- Decreased classified salaries and benefits for one-time district oversight expenses
- Indirect cost rate projected at 13.00%
- **2019-20 Excess Property Tax Transfer Out estimated at \$5,282,281**
- Decreased Transfers out to Fund 12 Child Development due to increased revenues
- Decreased Transfers out to Fund 13 Cafeteria Fund due to increased revenues

2021-22

- COLA **2.80%**
- LCFF funding fully implemented (*See Attachment C*)
- County-Wide ADA: 32,424.36 (*No Growth*)
- Pupil-Driven ADA: Community School 62.00, Court School 20.00 (*No Growth*)
- Employee Salaries increased by Step, Column, and Longevity Movement
- Decreased STRS Employer Rate from **18.10% to 17.80%**
- Increased PERS Employer Rate from **23.60% to 24.90%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.

Other changes to revenues include:

- Reduced LCFF sources by (\$4,321,358) to reflect excess property taxes that will be returned to County Government in fiscal year 2021-22
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased contributions to restricted programs to cover step and column and other program expenditures
- Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.67%
- Indirect Cost rate projected at 13.00%
- **2020-21 Excess Property Tax Transfer Out estimated at \$5,170,023**
- Decreased Transfers out to Fund 12 Child Development due to increased revenues
- Decreased Transfers out to Fund 13 Cafeteria Fund due to increased revenues

GENERAL FUND REVENUES, 2019-20 BUDGET ADOPTION

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. This formula is a two-part formula with funding for constitutional oversight responsibilities as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at **3.26%** for **2019-20**. County-wide attendance is projected at a “No Growth Status” of **32,424.36** ADA. LCFF calculations for the 2019-20 County Operations Grant is **\$4,383,639**.

The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. **2019-20** ADA for County Community School is projected at a “*No Growth Status*” projection of 62.00. Juvenile Court School ADA is also projected at a “No Growth Status” of 20.00. LCFF calculations for the 2018-19 Pupil-Driven Grants are **\$1,442,990**.

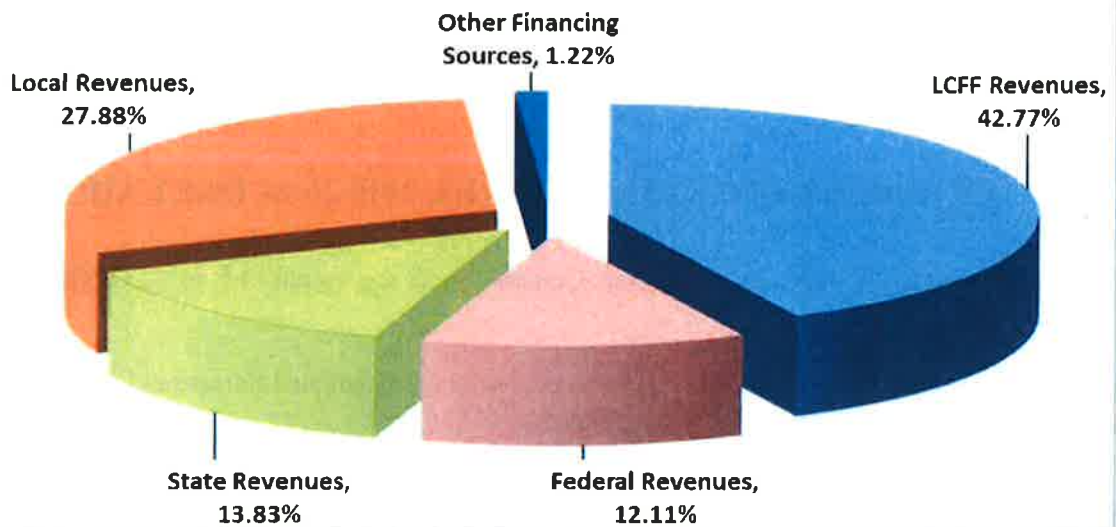
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated **2019-20** excess property tax funds in the amount of **\$5,282,281** have been reserved in the fund balance and are budgeted as an expenditure item in object 7299 in the subsequent fiscal year. The estimated excess property tax amount for **2018-19** is **\$5,466,380** and is included as expenditure in fiscal year 2019-20.

State revenues are based on projected state revenue growth as forecast by the Department of Finance. State revenues are dependent on variable revenue sources, such as personal income tax. LCFF year-over-year increases are dependent on annual state general fund revenue growth as allocated through the annual state budget process.

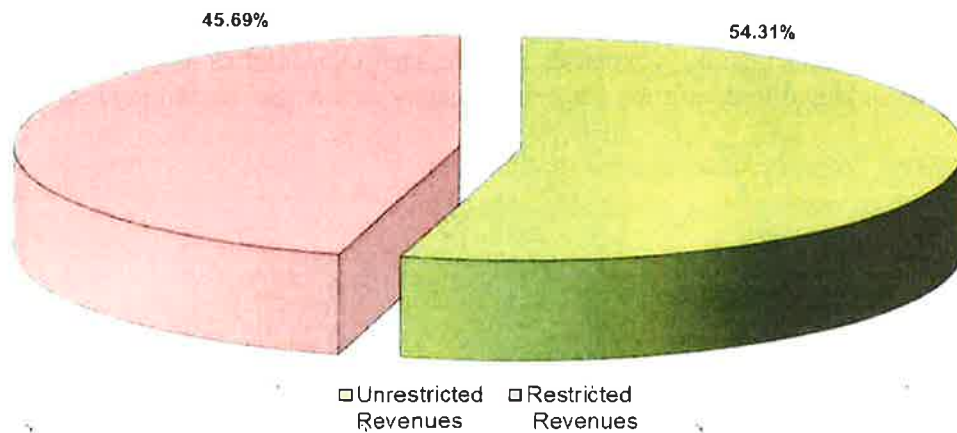
SLOCOE categorizes its General Fund revenue into five sources:

1. **LCFF**- consists of a mix of state and local revenue
2. **Federal Revenue** - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue** - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue** - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources** - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.

**2019-20 ADOPTED BUDGET NARRATIVE
GENERAL FUND 01 & 08 REVENUE AND OTHER FINANCING SOURCES**



**2019-20 ADOPTED BUDGET NARRATIVE
General Fund 01 & 08 Unrestricted & Restricted Revenues**



Other revenue highlights are as follows:

- LCFF Sources increased to reflect projected Statutory COLA increases
- Reduced Federal Revenues for Fund 08 SELPA and reallocates in Fund 10 to “district pass-thru” revenues. Decreased for one-time funds and carry-over amounts
- Restricted State Revenues adjusted to reflect decreases in CTE grant funds
- Other Restricted Local Revenues adjusted to reflect increase in revenues for redevelopment funding, fees and contracts, donations, interest, and other miscellaneous revenue sources
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are:
 - Routine Restricted Maintenance \$447,817
 - Alternative Education -Special Education \$359,366
 - Alternative Education Programs \$329,910
 - *(Operational/Transportation expenses)*
 - RDA facility expenditures \$459,172
 - Rancho El Chorro \$115,511

GENERAL FUND EXPENDITURES, 2019-20 BUDGET ADOPTION

The majority of expenditures in the General Fund are committed to SLOCOE salaries and benefits.

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

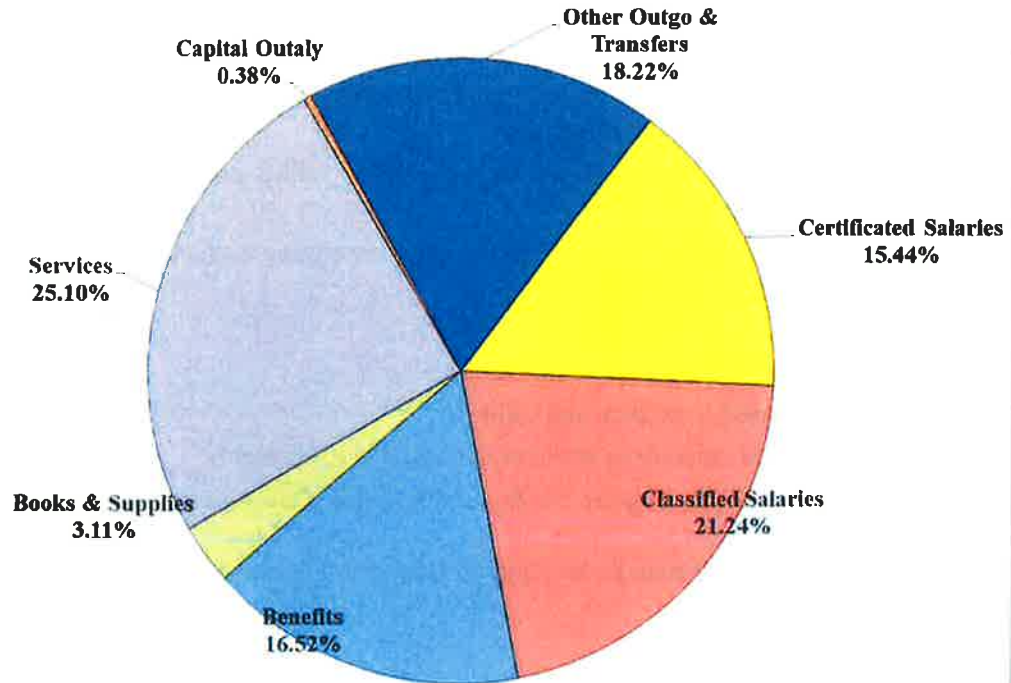
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

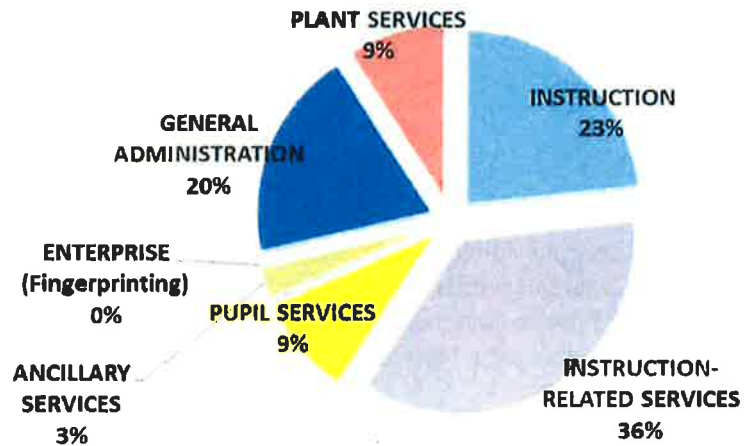
Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

**2019-20 ADOPTED BUDGET NARRATIVE
GENERAL FUND 01 & 08 EXPENDITURES AND OTHER OUTGO,
UNRESTRICTED AND RESTRICTED**



**2019-20 BUDGET DEVELOPMENT NARRATIVE
GENERAL FUND 01 & 08 RESTRICTED AND UNRESTRICTED EXPENDITURES
BY FUNCTION
TOTAL \$32,599,716
(EXCLUDING TRANSFERS OUT TO FUND 1)**



Other expenditure highlights are as follows:

- Revised expenditures to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases
- Adjusted Certificated, Classified, and Management FTE's to reflect the realignment of staff to enrollment in Community School Programs
- Increased statutory benefits to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment
- Reduced expenditures for books and supplies to reflect one-time carry-over expenditures and decreased grant funding
- Revised expenditures for services and other operating expenditures as follows to reflect the most recent projections:
 - Reduced travel and conference
 - Reduced dues and memberships
 - Increased insurance and utilities
 - Revised consulting services per updated agreements
- Reduced interfund transfer to Fund 12 Child Development Fund due to increased program revenues
- Increased interfund transfer to Fund 13 Cafeteria Fund due to increased expenditures

STRS On-Behalf Payments

A journal entry to recognize the State's on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE's own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2019.

Post Retiree Benefits Liability

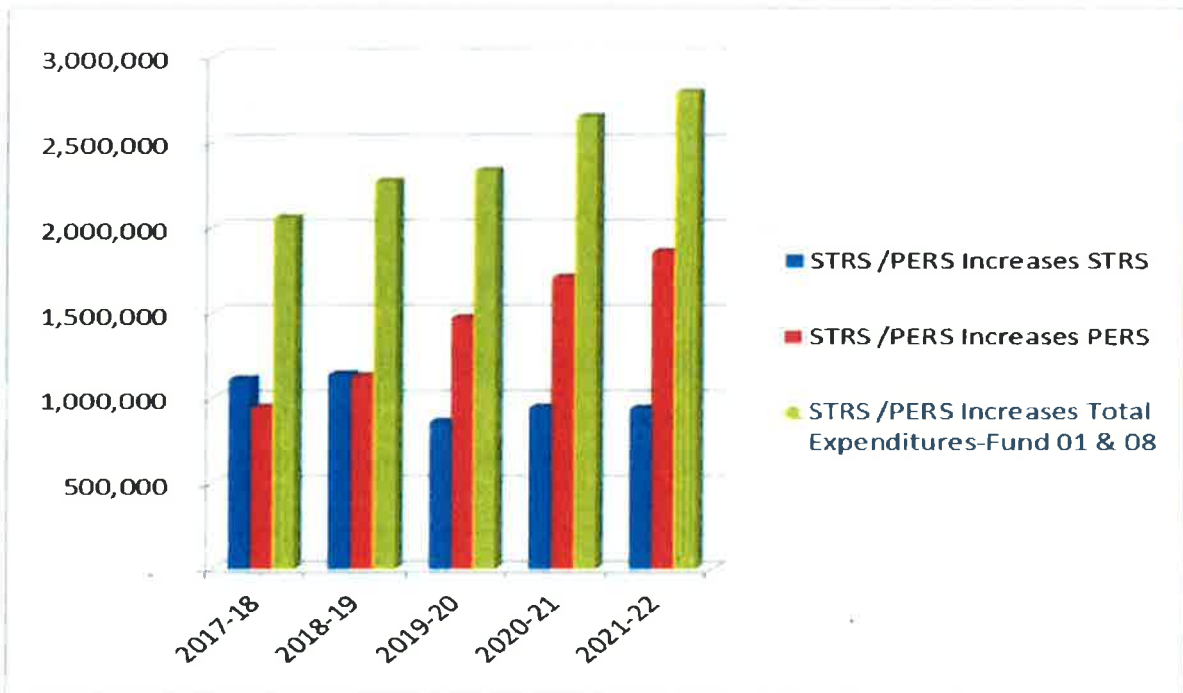
The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2018-19 fiscal year. Based on the results of this study, we continue to use a combination of "pay-as-you-go" and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

CalSTRS and CalPERS Rates

At the May Revision, Governor Newsom proposed to reduce the 2019-20 CalSTRS employer contribution rate from **18.13%** to **16.70%**. If this proposal is approved, CalSTRS rates will be adjusted in the 2019-20 First Interim Report.

The California Public Employees’ Retirement System (CalPERS) Board adopted an employer contribution rate of **20.333%** for 2019-20.

**State Teachers Retirement System (STRS)
Public Employees Retirement System (PERS)
Employer Cost Impact of Rate Increases**

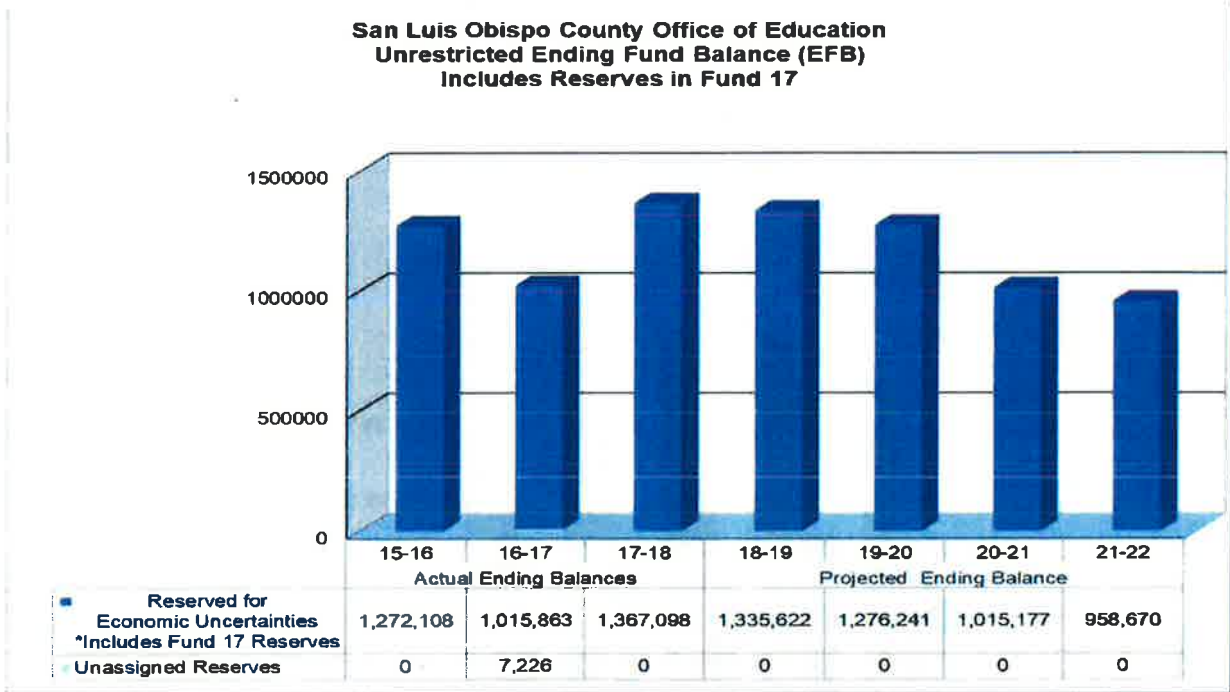


STRS & PERS Employer Paid Rates and Annual Costs

Fiscal Year	STRS Employer Paid Rate	PERS Employer Paid Rate	Total, STRS/PERS Costs
2017-18	14.43%	15.531%	1,992,468
2018-19	16.28%	18.062%	2,295,687
2019-20	16.70%	20.733%	2,331,672
2020-21	18.10%	23.600%	2,650,116
2021-22	17.80%	24.900%	2,793,959

RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the State-required reserve level of three percent (3%) in the current and two subsequent years. The Board’s stated objective of maintaining a five percent (5%) reserve, however, is not met in the current or two subsequent fiscal years. The chart titled “Ending Fund Balance” shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	2018-19 Estimated Actuals	2019-20 Budget Development	Net Change
Revenues:			
Federal Revenues	6,781,721	7,048,528	266,807
Other State Revenues	7,131,515	6,822,984	<308,531>
Other Local Revenues	-	-	-
	13,913,236	13,871,512	<41,724>
Expenditures:			
Other Outgo	13,913,236	13,871,512	<41,724>
Total, Net Fund Balance Increase/Decrease			\$ -

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2018-19 Estimated Actuals	2019-20 Budget Development	Net Change
Revenues:			
Federal Revenues	25,706	20,000	<5,706>
Other State Revenues	766,949	711,288	<55,661>
Other Local Revenues	206,897	191,555	<15,342>
Transfers In/Sources	269,116	188,486	<80,630>
	1,268,668	1,111,329	<157,339>
Expenditures:			
Certificated Salaries	391,582	391,602	20
Classified Salaries	243,855	262,492	18,637
Employee Benefits	289,961	296,179	6,218
Books & Supplies	58,215	30,323	<27,892>
Operating/Services	203,393	57,166	<146,227>
Other Outgo	92,094	73,564	<18,530>
	1,279,100	1,111,326	<167,774>
Total, Net Fund Balance Increase/Decrease			10,435

Fund 13 – Cafeteria Development Fund

This fund is used to account separately for federal, state, and local resources to operate food service program. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA’s food service program.

Fund 13	2018-19 Estimated Actuals	2019-20 Budget Development	Net Change
Revenues:			
Federal Revenues	118,949	47,378	<71,571>
Other State Revenues	16,942	4,086	<12,856>
Other Local Revenues	960	940	<20>
Transfers In/Sources	67,102	69,606	2,504
	<u>203,953</u>	<u>122,010</u>	<u><81,943></u>
Expenditures:			
Certificated Salaries			
Classified Salaries	42,956	45,194	2,238
Employee Benefits	13,118	12,142	<976>
Books & Supplies	67,071	55,400	<11,671>
Operating/Services	6,352	5,720	<632>
Capital Outlay	71,571	-	<71,571>
Other Outgo	2,885	3,554	669
	<u>203,953</u>	<u>122,010</u>	<u><81,943></u>
Total, Net Fund Balance Increase/Decrease			-

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2018-19.

Fund 16	2018-19 Estimated Actuals	2019-20 Budget Development	Net Change
Revenues:			
Federal Revenues	-	-	-
Transfers In/Sources	-	-	-
Expenditures:			
Certificated Salaries	-	-	-
Other Outgo/Tranfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total, Net Fund Balance Increase/Decrease			-

Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

Fund 17	2018-19 Estimated Actuals	2019-20 Budget Development	Net Change
Revenues:			
Other Local Revenues	10,000	10,000	-
	10,000	10,000	-
Expenditures:			
Other Outgo/Tranfers			
Out	79,051	14,360	64,691
	79,051	14,360	64,691
Total, Net Fund Balance Increase/Decrease			(64,691)

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay as you go” financing to address this liability.

Fund 20	2018-19 Estimated Actuals	2019-20 Budget Development	Net Change
Revenues:			
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	25,000	25,000	-
Transfers In/Sources	-	-	-
	25,000	25,000	-
Expenditures:			
Capital Outlay	-	-	-
Transfers Out	353,304	348,242	<5,062>
	353,304	348,242	<5,062>
Total, Net Fund Balance Increase/Decrease			5,062

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

Fund 40	2018-19 Estimated Actuals	2019-20 Budget Development	Net Change
Revenues:			
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	10,000	10,000	-
Transfers In/Sources	60,000	60,000	-
	<u>70,000</u>	<u>70,000</u>	-
Expenditures:			
Books & Supplies	6,800	-	(6,800)
Capital Outlay	570,240	-	(570,240)
Transfers Out	10,000	10,000	-
	<u>587,040</u>	<u>10,000</u>	<u><577,040></u>
Total, Net Fund Balance Increase/Decrease			577,040

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. The LCAPs must address eight state priorities: Basic Services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, and Other Student Outcomes. SLOCOE has demonstrated that it has met the proportionality percentage of 8.04% by expending all Supplemental & Concentration funds allocated. *(See Attachment E)*

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1; probation and County Behavioral Health support; maintaining secure and safe campuses and maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; nursing support; and MTSS implementation, including PBIS.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- The implementation of PBIS which included state level Bronze recognition at the community school and Silver recognition at the court school
- Individualized feedback provided to each student regarding graduation status, credits, and grades
- Implementation of social emotional learning curriculum
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- The engagement of families/caregivers in the educational programs/successes/challenges of the students (Parent conferences, award ceremonies, individualized meetings and the use of the Aeries student and parent portals)
- The expansion of our CTE program
- Offering all students an individualized learning path in Edgenuity for math and reading
- Students were assessed utilizing the NWEA MAP three times per year
- 100% parent involvement in IEP meetings
- Increase in student engagement as evidenced by overall increase in student climate survey
- Increase in student engagement at JCS as evidenced by 0% suspension rate and a graduation rate of 92.3%

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. After the final state budget is adopted, any necessary revisions will be incorporated into the budget and brought back for Board approval. County Office staff is pleased to present this narrative and budget for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**
2019-20 BUDGET DEVELOPMENT
LCFF Grant Section FOR FISCAL YEAR 2019-20

Districts :

based on
18/19 P-2

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 76.82	30,000.00	\$ 2,304,600	
30,000 60,000	\$ 65.84	2,424.36	\$ 159,620	
60,000 140,000	\$ 54.86	-	\$ -	
140,000 "+"	\$ 43.90	-	\$ -	
				\$ 2,464,220

District Section

\$ 119,963.66 10 districts \$ 1,199,637

Base Section

\$ 719,782.81 \$ 719,783

County Operations Grant Total

\$ 4,383,639 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,009,422
Base Grant	\$ 12,310.03	62.00	\$ 763,222	Total Supplemental \$ 305,108
Supplemental (35%)	\$ 4,308.51			Total Concentration \$ 128,459
Estimated ELL / FRM %	81.96%	50.82	\$ 218,938	
Concentration	31.96%	19.82	\$ 85,374	
				\$ 1,067,534
Court School Grant				
Base Grant	\$ 12,310.03	20.00	\$ 246,201	
Supplemental (35%)	\$ 4,308.51			
Estimated ELL / FRM %	100.00%	20.00	\$ 86,170	
Concentration	50.00%	10.00	\$ 43,085	
				\$ 375,456
Pupil Driven Grants Total				\$ 1,442,990 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 5,826,629 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (5,282,281)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 19,829.73	10 districts	\$ 198,297
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 198,297
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 600,000
Total LCFF STATE AID			\$ 1,615,082
Estimated LCFF Funding			\$ 7,441,711 [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**
2019-20 BUDGET DEVELOPMENT

Districts :

no growth
in ADA

LCFF Grant Section FOR FISCAL YEAR 2020-21

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 79.12	30,000.00	\$ 2,373,600	
30,000 60,000	\$ 67.82	2,424.36	\$ 164,420	
60,000 140,000	\$ 56.51	-	\$ -	
140,000 "+"	\$ 45.22	-	\$ -	
				\$ 2,538,020

District Section

\$ 119,661.60 10 districts \$ 1,196,616

Base Section

\$ 717,970.46 \$ 717,970

County Operations Grant Total

\$ 4,452,607 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,039,705
Base Grant	\$ 12,679.33	62.00	\$ 786,118	Total Supplemental \$ 314,262
Supplemental (35%)	\$ 4,437.77			Total Concentration \$ 132,313
Estimated ELL / FRM %	81.96%	50.82	\$ 225,506	
Concentration	31.96%	19.82	\$ 87,935	
				\$ 1,099,560
Court School Grant				
Base Grant	\$ 12,679.33	20.00	\$ 253,587	
Supplemental (35%)	\$ 4,437.77			
Estimated ELL / FRM %	100.00%	20.00	\$ 88,755	
Concentration	50.00%	10.00	\$ 44,378	
				\$ 386,720
Pupil Driven Grants Total				\$ 1,486,280 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 5,938,886 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (5,170,023)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance \$ 20,424.62	10 districts	\$ 204,246	
Current Year EC 2575.1 Minimum Allowance		\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)		\$ 204,246	
State Aid Pursuant to EC 2575.2-Differentiated Assistance		\$ 600,000	
Total LCFF STATE AID		\$ 1,621,031	
Estimated LCFF Funding		\$ 7,559,917	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**
2019-20 BUDGET DEVELOPMENT

Districts :

no growth
in ADA

LCFF Grant Section FOR FISCAL YEAR 2021-22

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 81.34	30,000.00	\$ 2,440,200	
30,000 60,000	\$ 69.72	2,424.36	\$ 169,026	
60,000 140,000	\$ 58.09	-	\$ -	
140,000 "+"	\$ 46.49	-	\$ -	
				\$ 2,609,226

District Section

\$ 119,429.25 10 districts \$ 1,194,293

Base Section

\$ 716,576.34 \$ 716,576

County Operations Grant Total

\$ 4,520,095 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,068,817
Base Grant	\$ 13,034.35	62.00	\$ 808,130	Total Supplemental \$ 323,060
Supplemental (35%)	\$ 4,562.02			Total Concentration \$ 136,018
Estimated ELL / FRM %	81.96%	50.82	\$ 231,820	
Concentration	31.96%	19.82	\$ 90,397	
				\$ 1,130,347
Court School Grant				
Base Grant	\$ 13,034.35	20.00	\$ 260,687	
Supplemental (35%)	\$ 4,562.02			
Estimated ELL / FRM %	100.00%	20.00	\$ 91,240	
Concentration	50.00%	10.00	\$ 45,620	
				\$ 397,548
Pupil Driven Grants Total				<u>\$ 1,527,895</u> [B]
Subtotal Local Control Funding Formula Grant Target				<u>\$ 6,047,990</u> [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes				<u>\$ (5,060,920)</u> [L]
Guaranteed State Aid				
total categorical hold harmless		\$ 816,785		
Less: ROP paid with taxes		\$ -		
H-to-S Transportation		\$ -		
TIIG		\$ -		
Guaranteed Minimum State Aid			\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid			<u>\$ 816,785</u>	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target				
Current Year Allowance	\$ 19,758.92	10 districts	\$ 197,589	
Current Year EC 2575.1 Minimum Allowance			\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 197,589	
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 600,000	
Total LCFF STATE AID			<u>\$ 1,614,374</u>	
Estimated LCFF Funding			<u>\$ 7,662,364</u>	[R] = [K + Q]

**SSC School District and Charter School Financial Projection Dashboard
2019-20 Governor's May Revision**

Attached D

This version of School Services of California, Inc., (SSC) Financial Projection Dashboard is based on the 2019-20 Governor's May Revision proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$801	-	-	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	-	-	-	-
COLA ¹	3.70%	3.26%	3.00%	2.80%	3.16%

PLANNING FACTORS						
Factors		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ²		2.71%	3.26%	3.00%	2.80%	3.16%
California CPI		3.64%	3.38%	3.16%	3.05%	3.13%
California Lottery ³	Unrestricted per ADA	\$151	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08	\$35.16
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59	\$67.66
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86	\$18.42
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63	\$51.20
One-Time Discretionary Funds per ADA		\$184	-	-	-	-
Interest Rate for Ten-Year Treasuries		2.70%	2.85%	2.70%	2.80%	2.90%
CalPERS Employer Rate ⁴		18.062%	20.733%	23.60%	24.90%	25.70%
CalSTRS Employer Rate ⁵		16.28%	16.70%	18.10%	17.80%	17.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 ⁶	0 to 300
The greater of 4% or \$67,000 ⁶	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

²Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

³Rates are anticipated to increase once the Lottery Commission releases its revenue estimate in late May 2019.

⁴California Public Employees' Retirement System (CalPERS) rate is final for 2018-19 and 2019-20 fiscal years.

⁵California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the Governor's Budget Proposal.

⁶Rate adjusts upward to \$69,000 beginning in 2019-20.

Increased or Improved Services LCAP % Calculation

	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6a	COL 6b	COL 7	COL 8a	COL 8b
	Estimated LCFF Target for Supplemental & Concentration Funding	Estimated funds expended on Pupils in Prior Year Resource 0240 & 6505	Balance to Target Difference (COL 1 - COL 2)	Increase in Estimated Supplemental & Concentration Grant Funding (COL 3 TIMES GAP FUNDING)	Estimated Supplemental & Concentration Grant Funding (COL 4 + COL 2) Unless Line 3 <= 0, then Line 1	TOTAL LCFF FUNDING (EXCL TIIG & TRANS) Includes Operational Grant & Pupil Driven Grant	Total LCFF Funding Less Supp & Concentration (COL 6a - COL 5)	Minimum Proportionality Percentage (COL 5 / COL 6b)	If COL 3 = or less than 0 then COL 7 then	If COL 8a is YES, then COL 1/COL 6a
SLOCOE 2013-14	\$ 937,343	\$ 31,624	\$ 905,719	28.05% \$ 254,054	\$ 285,678	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%
Gap				20.68%						
SLOCOE 2014-15	\$ 937,343	\$ 31,624	\$ 905,719	52.20% \$ 254,054	\$ 285,678	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%
Gap										
SLOCOE 2015-16	\$ 887,599	\$ 1,225,341	\$ 0.00	\$ 0.00	\$ 1,225,341	\$ 7,864,262	\$ 6,638,921	18.46%	YES	11.29%
Gap				54.84%						
SLOCOE 2016-17	\$ 608,506	\$ 1,193,665	\$ 0.00	\$ 0.00	\$ 608,506	\$ 6,952,296	\$ 6,343,790	9.59%	YES	9.59%
Gap				43.97%						
SLOCOE 2017-18	\$ 683,367	\$ 959,021	\$ 0.00	\$ 0.00	\$ 683,367	\$ 7,289,288	\$ 6,605,921	10.34%	YES	10.34%
Gap				100.00%						
SLOCOE 2018-19	\$ 481,535	\$ 571,489	\$ 0.00	\$ 0.00	\$ 481,535	\$ 5,879,895	\$ 5,398,360	8.92%	YES	8.92%
Gap				100.00%						
SLOCOE 2019-20	\$ 433,567	\$ 570,642 *	\$ 0.00	\$ 0.00	\$ 433,567	\$ 5,826,629	\$ 5,393,062	8.04%	YES	8.04%
Gap										

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 27, 2019

Place: San Luis Obispo COE Signed: _____
Date: June 27, 2019 Clerk/Secretary of the County Board
Time: 1:30 p.m. (Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Abbey
Title: Director, Fiscal Services
Telephone: (805) 782-7212
E-mail: mabbey@slocoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. James Brescia
Chief Business Official's Name: Dr. Sheldon Smith
CBO's Title: Assistant Superintendent
CBO's Telephone: (805) 782-7210

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 27, 2019
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

School Insurance Program for Employees of San Luis Obispo is a JPA that provides worker's compensation benefits to employees of all K-14 districts in San Luis Obispo county.

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director, Fiscal Services

Telephone: (805) 782-7212

E-mail: mabbey@slocoe.org

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,835,482.00	365,215.00	13,200,697.00	12,744,089.00	346,227.00	13,090,316.00	-0.8%
2) Federal Revenue		8100-8299	0.00	4,164,274.00	4,164,274.00	0.00	3,706,302.00	3,706,302.00	-11.0%
3) Other State Revenue		8300-8599	2,955,972.00	6,536,207.00	9,492,179.00	564,480.00	3,667,722.32	4,232,202.32	-55.4%
4) Other Local Revenue		8600-8799	3,341,872.00	5,841,559.29	9,183,431.29	3,634,507.00	5,567,708.00	9,202,215.00	0.2%
5) TOTAL REVENUES			19,133,326.00	16,907,255.29	36,040,581.29	16,943,076.00	13,287,959.32	30,231,035.32	-16.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,377,968.00	3,981,197.55	5,359,165.55	1,375,465.00	3,782,372.00	5,157,837.00	-3.8%
2) Classified Salaries		2000-2999	4,312,709.00	2,266,831.00	6,579,540.00	4,297,567.00	2,794,089.00	7,091,656.00	7.8%
3) Employee Benefits		3000-3999	2,209,278.00	2,903,312.00	5,112,590.00	2,361,113.00	3,154,866.32	5,515,979.32	7.9%
4) Books and Supplies		4000-4999	477,985.00	618,797.52	1,096,782.52	443,792.00	593,406.00	1,037,198.00	-5.4%
5) Services and Other Operating Expenditures		5000-5999	3,199,936.00	6,434,738.41	9,634,674.41	5,711,575.00	2,669,713.00	8,381,288.00	-13.0%
6) Capital Outlay		6000-6999	72,339.00	977,163.00	1,049,502.00	67,500.00	59,000.00	126,500.00	-87.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,723,275.00	446,820.00	5,170,095.00	5,466,380.00	377,533.00	5,843,913.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,532,920.00)	1,437,941.00	(94,979.00)	(1,391,175.00)	1,314,057.00	(77,118.00)	-18.8%
9) TOTAL EXPENDITURES			14,840,570.00	19,066,800.48	33,907,370.48	18,332,217.00	14,745,036.32	33,077,253.32	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,292,756.00	(2,159,545.19)	2,133,210.81	(1,389,141.00)	(1,457,077.00)	(2,846,218.00)	-233.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	442,355.00	0.00	442,355.00	372,602.00	0.00	372,602.00	-15.8%
b) Transfers Out		7600-7629	336,218.00	60,000.00	396,218.00	258,092.00	60,000.00	318,092.00	-19.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,403,022.00)	1,403,021.83	(0.17)	(1,520,461.00)	1,520,461.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,296,885.00)	1,343,021.83	46,136.83	(1,405,951.00)	1,460,461.00	54,510.00	18.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,995,871.00	(816,523.36)	2,179,347.64	(2,795,092.00)	3,384.00	(2,791,708.00)	-228.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	6,384,540.94	1,976,713.83	8,361,251.77	9,380,411.94	1,160,187.47	10,540,599.41	26.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			6,384,540.94	1,976,713.83	8,361,251.77	9,380,411.94	1,160,187.47	10,540,599.41	26.1%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			6,384,540.94	1,976,713.83	8,361,251.77	9,380,411.94	1,160,187.47	10,540,599.41	26.1%
e) Adjusted Beginning Balance (F1c + F1d)			9,380,411.94	1,160,187.47	10,540,599.41	6,585,319.94	1,163,571.47	7,748,891.41	-26.5%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,675.00	0.00	25,675.00	25,675.00	0.00	25,675.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	141,692.23	40.00	141,732.23	141,692.23	0.00	141,692.23	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,160,147.47	1,160,147.47	0.00	1,163,571.47	1,163,571.47	0.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	8,169,735.32	0.00	8,169,735.32	5,336,711.32	0.00	5,336,711.32	-34.7%
Other Assignments		9780				5,282,281.00		5,282,281.00	
2019-20 Excess Property Taxes	0000	9780				50,000.00		50,000.00	
2019-20 County Wide Fiscal Solvency C	0000	9780				4,430.32		4,430.32	
Unrestricted Lottery	1100	9780	5,466,380.00		5,466,380.00				
2018-19 Excess Property Taxes	0000	9780	2,648,925.00		2,648,925.00				
Resource 0012 Local Solutions Grant	0000	9780	50,000.00		50,000.00				
Resource 0424 Data Processing EPaya	0000	9780	4,430.32		4,430.32				
Unrestricted Lottery	1100	9780							
e) Unassigned/Unappropriated		9789	1,043,309.39	0.00	1,043,309.39	1,081,241.39	0.00	1,081,241.39	3.6%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals		2019-20 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	16,373,432.95	114,263.39	16,487,696.34			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	2,743.91	0.00	2,743.91			
c) in Revolving Cash Account		9130	25,675.00	0.00	25,675.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	3,786.24	1,841,502.19	1,845,288.43			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	141,692.23	40.00	141,732.23			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			16,547,330.33	1,955,805.58	18,503,135.91			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	660,768.59	604,754.55	1,265,523.14			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			660,768.59	604,754.55	1,265,523.14			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			15,886,561.74	1,351,051.03	17,237,612.77				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,708,822.00	0.00	1,708,822.00	1,615,082.00	0.00	1,615,082.00	-5.5%
Education Protection Account State Aid - Current Year		8012	17,650.00	0.00	17,650.00	20,000.00	0.00	20,000.00	13.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	177,380.00	0.00	177,380.00	177,380.00	0.00	177,380.00	0.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,915,598.00	0.00	21,915,598.00	21,915,598.00	0.00	21,915,598.00	0.0%
Unsecured Roll Taxes		8042	533,312.00	0.00	533,312.00	533,312.00	0.00	533,312.00	0.0%
Prior Years' Taxes		8043	(29,483.00)	0.00	(29,483.00)	(29,483.00)	0.00	(29,483.00)	0.0%
Supplemental Taxes		8044	523,479.00	0.00	523,479.00	523,476.00	0.00	523,476.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	105,925.00	0.00	105,925.00	105,925.00	0.00	105,925.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			24,952,683.00	0.00	24,952,683.00	24,861,290.00	0.00	24,861,290.00	-0.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(12,117,201.00)	365,215.00	(11,751,986.00)	(12,117,201.00)	346,227.00	(11,770,974.00)	0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			12,835,482.00	365,215.00	13,200,697.00	12,744,089.00	346,227.00	13,090,316.00	-0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	56,591.00	56,591.00	0.00	56,746.00	56,746.00	0.3%
Special Education Discretionary Grants		8182	0.00	515,958.00	515,958.00	0.00	133,612.00	133,612.00	-74.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	40,000.00	40,000.00	0.00	54,684.00	54,684.00	36.7%
Pass-Through Revenues from Federal Sources		8287	0.00	425,821.00	425,821.00	0.00	356,533.00	356,533.00	-16.3%
Title I, Part A, Basic	3010	8290		494,970.00	494,970.00		374,762.00	374,762.00	-24.3%
Title I, Part D, Local Delinquent Programs	3025	8290		184,097.00	184,097.00		177,519.00	177,519.00	-3.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		16,349.00	16,349.00		15,930.00	15,930.00	-2.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		10,436.00	10,436.00			1,948.00	1,948.00	-81.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		2,383,471.00	2,383,471.00			2,321,149.00	2,321,149.00	-2.6%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	36,581.00	36,581.00	0.00	0.00	213,419.00	213,419.00	483.4%
TOTAL, FEDERAL REVENUE			0.00	4,164,274.00	4,164,274.00	0.00	0.00	3,706,302.00	3,706,302.00	-11.0%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		1,164,620.00	1,164,620.00			1,174,888.00	1,174,888.00	0.9%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	556,292.00	556,292.00	0.00	0.00	556,292.00	556,292.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials			54,891.00	0.00	54,891.00	54,891.00	0.00	0.00	54,891.00	0.0%
Tax Relief Subventions			16,071.00	-5,089.00	21,160.00	16,000.00	5,089.00	21,089.00	21,089.00	-0.3%
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		78,791.00	78,791.00			110,000.00	110,000.00	39.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		125,878.00	125,878.00			61,325.00	61,325.00	-51.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,885,010.00	4,605,537.00	7,490,547.00	493,589.00	1,760,128.32	2,253,717.32	2,253,717.32	-69.9%
TOTAL, OTHER STATE REVENUE			2,955,972.00	6,536,207.00	9,492,179.00	564,480.00	3,667,722.32	4,232,202.32	4,232,202.32	-55.4%

Description	2018-19 Estimated Actuals		2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds Not Subject to LCFF Deduction	438,738.00	0.00	438,738.00	459,172.00	0.00	459,172.00 4.7%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	27,972.00	0.00	27,972.00	27,972.00	0.00	27,972.00 0.0%
Leases and Rentals	298,891.00	24,352.00	323,243.00	309,479.00	60,000.00	369,479.00 14.3%
Interest	140,000.00	10,000.00	150,000.00	140,000.00	10,000.00	150,000.00 0.0%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	589,287.00	742,691.29	1,331,978.29	640,629.00	409,096.00	1,049,725.00 -21.2%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	1,513,695.00	255,182.00	1,768,877.00	1,734,569.00	183,757.00	1,918,326.00 8.4%
Other Local Revenue Plus: Misc Funds Non-LCFF						

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	333,289.00	386,330.00	719,619.00	322,686.00	268,333.00	591,019.00	-17.9%
Tuition		8710	0.00	4,423,004.00	4,423,004.00	0.00	4,636,522.00	4,636,522.00	4.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	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	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	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	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,341,872.00	5,841,559.29	9,183,431.29	3,634,507.00	5,567,708.00	9,202,215.00	0.2%
TOTAL, REVENUES			19,133,326.00	16,907,255.29	36,040,581.29	16,943,076.00	13,287,959.32	30,231,035.32	-16.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	235,917.00	2,118,392.00	2,354,309.00	231,009.00	1,896,496.00	2,127,505.00	-9.6%
Certificated Pupil Support Salaries		1200	18,950.00	171,331.00	190,281.00	19,518.00	263,905.00	283,423.00	48.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,087,945.00	1,018,799.00	2,106,744.00	1,080,384.00	925,426.00	2,005,810.00	-4.8%
Other Certificated Salaries		1900	35,156.00	672,675.55	707,831.55	44,554.00	696,545.00	741,099.00	4.7%
TOTAL, CERTIFICATED SALARIES			1,377,968.00	3,981,197.55	5,359,165.55	1,375,465.00	3,782,372.00	5,157,837.00	-3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	56,837.00	451,893.00	508,730.00	54,458.00	709,826.00	764,284.00	50.2%
Classified Support Salaries		2200	369,715.00	387,617.00	757,332.00	378,602.00	353,319.00	731,921.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	1,496,653.00	200,458.00	1,697,111.00	1,428,460.00	232,606.00	1,661,066.00	-2.1%
Clerical, Technical and Office Salaries		2400	2,099,908.00	618,445.00	2,718,353.00	2,151,869.00	608,083.00	2,759,952.00	1.5%
Other Classified Salaries		2900	289,596.00	608,418.00	898,014.00	284,178.00	890,255.00	1,174,433.00	30.8%
TOTAL, CLASSIFIED SALARIES			4,312,709.00	2,266,831.00	6,579,540.00	4,297,567.00	2,794,089.00	7,091,656.00	7.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	190,387.00	958,725.00	1,149,112.00	246,921.00	1,016,317.32	1,263,238.32	9.9%
PERS		3201-3202	731,237.00	380,386.00	1,111,623.00	870,523.00	517,615.00	1,388,138.00	24.9%
OASDI/Medicare/Alternative		3301-3302	74,004.00	87,139.00	161,143.00	79,664.00	100,053.00	179,717.00	11.5%
Health and Welfare Benefits		3401-3402	670,507.00	770,343.00	1,440,850.00	700,184.00	830,294.00	1,530,478.00	6.2%
Unemployment Insurance		3501-3502	2,581.00	2,942.00	5,523.00	2,759.00	3,209.00	5,968.00	8.1%
Workers' Compensation		3601-3602	246,942.00	283,876.00	530,818.00	253,622.00	294,423.00	548,045.00	3.2%
OPEB, Allocated		3701-3702	293,620.00	419,901.00	713,521.00	207,440.00	392,955.00	600,395.00	-15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,209,278.00	2,903,312.00	5,112,590.00	2,361,113.00	3,154,866.32	5,515,979.32	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,090.00	84,005.00	86,095.00	0.00	62,906.00	62,906.00	-26.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	364,744.00	452,419.52	817,163.52	345,792.00	466,935.00	812,727.00	-0.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	30,651.00	82,373.00	113,024.00	8,000.00	63,565.00	71,565.00	-36.7%
Food		4700	80,500.00	0.00	80,500.00	90,000.00	0.00	90,000.00	11.8%
TOTAL, BOOKS AND SUPPLIES			477,985.00	618,767.52	1,096,752.52	443,792.00	593,406.00	1,037,198.00	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,453,503.00	1,453,503.00	0.00	791,626.00	791,626.00	-45.5%
Travel and Conferences		5200	182,055.00	371,618.05	553,673.05	189,264.00	323,617.00	512,881.00	-7.4%
Dues and Memberships		5300	57,119.00	68,608.00	125,727.00	57,293.00	61,647.00	118,940.00	-5.4%
Insurance		5400 - 5450	52,307.00	3,110.00	55,417.00	77,799.00	7,669.00	85,468.00	54.2%
Operations and Housekeeping Services		5500	361,236.00	17,000.00	378,236.00	420,845.00	17,000.00	437,845.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	293,507.00	303,284.00	596,791.00	308,120.00	283,036.00	591,156.00	-0.9%
Transfers of Direct Costs		5710	(112,620.00)	112,620.00	0.00	(102,492.00)	102,493.00	1.00	New
Transfers of Direct Costs - Interfund		5750	(2,800.00)	0.00	(2,800.00)	(9,977.00)	0.00	(9,977.00)	256.3%
Professional/Consulting Services and Operating Expenditures		5800	2,235,518.00	4,065,736.36	6,301,254.36	4,669,674.00	1,046,049.00	5,715,723.00	-9.3%
Communications		5900	133,614.00	39,259.00	172,873.00	101,049.00	36,576.00	137,625.00	-20.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,199,936.00	6,434,738.41	9,634,674.41	5,711,575.00	2,669,713.00	8,381,288.00	-13.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	598,792.00	598,792.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	229,987.00	229,987.00	0.00	39,000.00	39,000.00	-83.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,029.00	132,948.00	157,977.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	47,310.00	15,436.00	62,746.00	67,500.00	20,000.00	87,500.00	39.5%
TOTAL CAPITAL OUTLAY			72,339.00	977,163.00	1,049,502.00	67,500.00	59,000.00	126,500.00	-87.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	425,820.00	425,820.00	0.00	356,533.00	356,533.00	-16.3%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00				
To County Offices	6500	7222		0.00	0.00				
To JPAs	6500	7223		0.00	0.00				
ROC/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00				
To County Offices	6360	7222		0.00	0.00				
To JPAs	6360	7223		0.00	0.00				
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	4,723,275.00	0.00	4,723,275.00	5,466,380.00	0.00	5,466,380.00	15.7%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,723,275.00	446,820.00	5,170,095.00	5,466,380.00	377,533.00	5,843,913.00	13.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,437,941.00)	1,437,941.00	0.00	(1,314,057.00)	1,314,057.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(94,979.00)	0.00	(94,979.00)	(77,118.00)	0.00	(77,118.00)	-18.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,532,920.00)	1,437,941.00	(94,979.00)	(1,391,175.00)	1,314,057.00	(77,118.00)	-18.8%
TOTAL, EXPENDITURES			14,840,570.00	19,066,800.48	33,907,370.48	18,332,217.00	14,745,036.32	33,077,253.32	-2.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	442,355.00	0.00	442,355.00	372,602.00	0.00	372,602.00	-15.8%
(a) TOTAL, INTERFUND TRANSFERS IN			442,355.00	0.00	442,355.00	372,602.00	0.00	372,602.00	-15.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	269,116.00	0.00	269,116.00	188,486.00	0.00	188,486.00	-30.0%
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	67,102.00	0.00	67,102.00	69,606.00	0.00	69,606.00	3.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			336,218.00	60,000.00	396,218.00	258,092.00	60,000.00	318,092.00	-19.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(1,127,493.00)	1,127,493.00	0.00	(1,331,697.00)	1,331,697.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	(275,529.00)	275,528.83	(0.17)	(188,764.00)	188,764.00	0.00	-100.0%	
(e) TOTAL, CONTRIBUTIONS			(1,403,022.00)	1,403,021.83	(0.17)	(1,520,461.00)	1,520,461.00	0.00	-100.0%	
TOTAL, OTHER FINANCING SOURCES/USES			(1,296,885.00)	1,343,021.83	46,136.83	(1,405,951.00)	1,460,461.00	54,510.00	18.1%	
(a - b + c - d + e)										

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,835,482.00	365,215.00	13,200,697.00	12,744,089.00	346,227.00	13,090,316.00	-0.8%
2) Federal Revenue		8100-8299	0.00	4,164,274.00	4,164,274.00	0.00	3,706,302.00	3,706,302.00	-11.0%
3) Other State Revenue		8300-8599	2,955,972.00	6,536,207.00	9,492,179.00	564,480.00	3,667,722.32	4,232,202.32	-55.4%
4) Other Local Revenue		8600-8799	3,341,872.00	5,841,559.29	9,183,431.29	3,634,507.00	5,567,708.00	9,202,215.00	0.2%
5) TOTAL REVENUES			19,133,326.00	16,907,255.29	36,040,581.29	16,943,076.00	13,287,959.32	30,231,035.32	-16.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		420,460.00	6,489,682.05	6,910,142.05	424,928.00	5,734,993.28	6,159,921.28	-10.9%
2) Instruction - Related Services	2000-2999		2,698,532.00	6,468,654.91	9,167,186.91	5,140,851.00	4,392,039.50	9,532,890.50	4.0%
3) Pupil Services	3000-3999		436,067.00	2,161,260.00	2,597,327.00	475,071.00	1,938,623.20	2,413,694.20	-7.1%
4) Ancillary Services	4000-4999		710,300.00	10,317.00	720,617.00	771,230.00	0.00	771,230.00	7.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		165,862.00	0.00	165,862.00	167,565.00	0.00	167,565.00	-9.8%
7) General Administration	7000-7999		4,191,795.00	1,750,967.00	5,942,762.00	4,330,911.00	1,428,370.34	5,759,281.34	-3.1%
8) Plant Services	8000-8999		1,474,279.00	1,739,099.52	3,213,378.52	1,555,281.00	873,477.00	2,428,758.00	-24.4%
9) Other Outgo	9000-9999	Except 7600-7699	4,723,275.00	446,820.00	5,170,095.00	5,466,380.00	377,533.00	5,843,913.00	13.0%
10) TOTAL EXPENDITURES			14,840,570.00	19,066,800.48	33,907,370.48	18,332,217.00	14,745,036.32	33,077,253.32	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,292,756.00	(2,159,545.19)	2,133,210.81	(1,389,141.00)	(1,457,077.00)	(2,846,218.00)	-233.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	442,355.00	0.00	442,355.00	372,602.00	0.00	372,602.00	-15.8%
b) Transfers Out		7600-7629	336,218.00	60,000.00	396,218.00	258,092.00	60,000.00	318,092.00	-19.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,403,022.00)	1,403,021.83	(0.17)	(1,520,461.00)	1,520,461.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,296,885.00)	1,343,021.83	46,136.83	(1,405,951.00)	1,460,461.00	54,510.00	18.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,995,871.00	(816,523.36)	2,179,347.64	(2,795,092.00)	3,384.00	(2,791,708.00)	-228.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	6,384,540.94	1,976,710.83	8,361,251.77	9,380,411.94	1,160,187.47	10,540,599.41	26.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	6,384,540.94	1,976,710.83	8,361,251.77	9,380,411.94	1,160,187.47	10,540,599.41	26.1%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384,540.94	1,976,710.83	8,361,251.77	9,380,411.94	1,160,187.47	10,540,599.41	26.1%
2) Ending Balance, June 30 (E + F1e)			9,380,411.94	1,160,187.47	10,540,599.41	6,585,319.94	1,163,571.47	7,748,891.41	-26.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,675.00	0.00	25,675.00	25,675.00	0.00	25,675.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	141,692.23	40.00	141,732.23	141,692.23	0.00	141,692.23	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,160,147.47	1,160,147.47	0.00	1,163,571.47	1,163,571.47	0.3%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,169,735.32	0.00	8,169,735.32	5,336,711.32	0.00	5,336,711.32	-34.7%
2019-20 Excess Property Taxes	0000	9780				5,282,281.00		5,282,281.00	
2019-20 County Wide Fiscal Solvency C	0000	9780				50,000.00		50,000.00	
Unrestricted Lottery	1100	9780				4,430.32		4,430.32	
2018-19 Excess Property Taxes	0000	9780	5,466,380.00		5,466,380.00				
Resource 0012 Local Solutions Grant	0000	9780	2,648,925.00		2,648,925.00				
Resource 0424 Data Processing EPaya	0000	9780	50,000.00		50,000.00				
Unrestricted Lottery	1100	9780	4,430.32		4,430.32				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,043,309.39	0.00	1,043,309.39	1,081,241.39	0.00	1,081,241.39	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	24,946.21	14,946.21
5810	Other Restricted Federal	0.46	0.46
6300	Lottery: Instructional Materials	7,693.78	7,693.78
6500	Special Education	346,409.41	308,136.41
6512	Special Ed: Mental Health Services	2,100.30	2,100.30
7135	Environmental Education	1.00	1.00
7366	Supplementary Programs: Foster Youth Services Countywide and Ju	0.05	0.05
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	0.39	0.39
9010	Other Restricted Local	778,995.87	830,692.87
Total, Restricted Balance		<u>1,160,147.47</u>	<u>1,163,571.47</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,781,721.00	7,048,528.00	3.9%
3) Other State Revenue		8300-8599	7,131,515.00	6,822,984.00	-4.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,913,236.00	13,871,512.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,913,236.00	13,871,512.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,913,236.00	13,871,512.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.58	0.58	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.58	0.58	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.58	0.58	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.61	0.61	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.03)	(0.03)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,548,302.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,548,302.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,605,389.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,605,389.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(57,086.19)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	6,781,721.00	7,048,528.00	3.9%
TOTAL, FEDERAL REVENUE			6,781,721.00	7,048,528.00	3.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	5,507,377.00	5,044,151.00	-8.4%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,624,138.00	1,778,833.00	9.5%
TOTAL, OTHER STATE REVENUE			7,131,515.00	6,822,984.00	-4.3%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			13,913,236.00	13,871,512.00	-0.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,386,382.00	8,809,465.00	5.0%
To County Offices		7212	19,477.00	17,896.00	-8.1%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,507,377.00	5,044,151.00	-8.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,913,236.00	13,871,512.00	-0.3%
TOTAL EXPENDITURES			13,913,236.00	13,871,512.00	-0.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,781,721.00	7,048,528.00	3.9%
3) Other State Revenue		8300-8599	7,131,515.00	6,822,984.00	-4.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,913,236.00	13,871,512.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,913,236.00	13,871,512.00	-0.3%
10) TOTAL, EXPENDITURES			13,913,236.00	13,871,512.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.58	0.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.58	0.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.58	0.58	0.0%
2) Ending Balance, June 30 (E + F1e)			0.58	0.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.61	0.61	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.03)	(0.03)	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6500	Special Education	0.61	0.61
Total, Restricted Balance		0.61	0.61

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,706.00	20,000.00	-22.2%
3) Other State Revenue		8300-8599	766,949.00	711,288.00	-7.3%
4) Other Local Revenue		8600-8799	206,897.10	191,555.00	-7.4%
5) TOTAL, REVENUES			999,552.10	922,843.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	391,582.00	391,602.00	0.0%
2) Classified Salaries		2000-2999	243,855.00	262,492.00	7.6%
3) Employee Benefits		3000-3999	289,961.00	296,179.00	2.1%
4) Books and Supplies		4000-4999	58,214.91	30,323.00	-47.9%
5) Services and Other Operating Expenditures		5000-5999	203,393.30	57,166.00	-71.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	92,094.00	73,564.00	-20.1%
9) TOTAL, EXPENDITURES			1,279,100.21	1,111,326.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(279,548.11)	(188,483.00)	-32.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	269,116.00	188,486.00	-30.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			269,116.00	188,486.00	-30.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,432.11)	3.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,432.11	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,432.11	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,432.11	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	3.00	New
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(207,003.16)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,667.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(191,336.06)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	36,152.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,152.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(227,488.54)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,000.00	20,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,706.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			25,706.00	20,000.00	-22.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,400.00	2,400.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	605,416.00	706,388.00	16.7%
All Other State Revenue	All Other	8590	159,133.00	2,500.00	-98.4%
TOTAL, OTHER STATE REVENUE			766,949.00	711,288.00	-7.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,138.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	163,194.00	156,975.00	-3.8%
Other Local Revenue					
All Other Local Revenue		8699	42,564.80	34,580.00	-18.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			206,897.10	191,555.00	-7.4%
TOTAL, REVENUES			999,552.10	922,843.00	-7.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	290,213.00	287,193.00	-1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,369.00	104,409.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			391,582.00	391,602.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	111,702.00	115,070.00	3.0%
Classified Support Salaries		2200	89,293.00	95,977.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,860.00	51,445.00	20.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			243,855.00	262,492.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,114.00	70,217.00	43.0%
PERS		3201-3202	56,665.00	49,762.00	-12.2%
OASDI/Medicare/Alternative		3301-3302	8,785.00	9,334.00	6.2%
Health and Welfare Benefits		3401-3402	111,566.00	112,785.00	1.1%
Unemployment Insurance		3501-3502	287.00	316.00	10.1%
Workers' Compensation		3601-3602	27,543.00	28,634.00	4.0%
OPEB, Allocated		3701-3702	36,001.00	25,131.00	-30.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			289,961.00	296,179.00	2.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,964.91	16,323.00	-63.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	13,250.00	14,000.00	5.7%
TOTAL, BOOKS AND SUPPLIES			58,214.91	30,323.00	-47.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	129,633.00	0.00	-100.0%
Travel and Conferences		5200	7,014.00	8,600.00	22.6%
Dues and Memberships		5300	165.00	120.00	-27.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,416.30	22,500.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,779.00	8,839.00	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,800.00	9,977.00	256.3%
Professional/Consulting Services and Operating Expenditures		5800	30,697.00	5,335.00	-82.6%
Communications		5900	1,889.00	1,795.00	-5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			203,393.30	57,166.00	-71.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	92,094.00	73,564.00	-20.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,094.00	73,564.00	-20.1%
TOTAL, EXPENDITURES			1,279,100.21	1,111,326.00	-13.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	269,116.00	188,486.00	-30.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			269,116.00	188,486.00	-30.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			269,116.00	188,486.00	-30.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,706.00	20,000.00	-22.2%
3) Other State Revenue		8300-8599	766,949.00	711,288.00	-7.3%
4) Other Local Revenue		8600-8799	206,897.10	191,555.00	-7.4%
5) TOTAL, REVENUES			999,552.10	922,843.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		15,050.00	15,800.00	5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		995,045.91	834,217.00	-16.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		92,094.00	73,564.00	-20.1%
8) Plant Services	8000-8999		176,910.30	187,745.00	6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,279,100.21	1,111,326.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(279,548.11)	(188,483.00)	-32.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	269,116.00	188,486.00	-30.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			269,116.00	188,486.00	-30.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,432.11)	3.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,432.11	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,432.11	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,432.11	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	3.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
			0.00	3.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6105	Child Development: California State Preschool Program	0.00	3.00
Total, Restricted Balance		0.00	3.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,949.00	47,378.00	-60.2%
3) Other State Revenue		8300-8599	16,942.00	4,086.00	-75.9%
4) Other Local Revenue		8600-8799	960.00	940.00	-2.1%
5) TOTAL, REVENUES			136,851.00	52,404.00	-61.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,956.00	45,194.00	5.2%
3) Employee Benefits		3000-3999	13,118.00	12,142.00	-7.4%
4) Books and Supplies		4000-4999	67,071.00	55,400.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	6,352.00	5,720.00	-9.9%
6) Capital Outlay		6000-6999	71,571.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,885.00	3,554.00	23.2%
9) TOTAL, EXPENDITURES			203,953.00	122,010.00	-40.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,102.00)	(69,606.00)	3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,102.00	69,606.00	3.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,102.00	69,606.00	3.7%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(71,582.45)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(71,582.45)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	39.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			39.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(71,622.36)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	47,378.00	47,378.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	71,571.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			118,949.00	47,378.00	-60.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,942.00	4,086.00	-75.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,942.00	4,086.00	-75.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,009.00	1,000.00	-0.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(49.00)	(60.00)	22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			960.00	940.00	-2.1%
TOTAL, REVENUES			136,851.00	52,404.00	-61.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,787.00	10,207.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,169.00	34,987.00	5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,956.00	45,194.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,569.00	9,400.00	24.2%
OASDI/Medicare/Alternative		3301-3302	621.00	655.00	5.5%
Health and Welfare Benefits		3401-3402	271.00	0.00	-100.0%
Unemployment Insurance		3501-3502	21.00	22.00	4.8%
Workers' Compensation		3601-3602	2,031.00	2,065.00	1.7%
OPEB, Allocated		3701-3702	2,605.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,118.00	12,142.00	-7.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,620.00	5,400.00	-53.5%
Noncapitalized Equipment		4400	6,456.00	0.00	-100.0%
Food		4700	48,995.00	50,000.00	2.1%
TOTAL, BOOKS AND SUPPLIES			67,071.00	55,400.00	-17.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,429.00	1,620.00	-33.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,333.00	1,500.00	12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,590.00	2,600.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,352.00	5,720.00	-9.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	71,571.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			71,571.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,885.00	3,554.00	23.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,885.00	3,554.00	23.2%
TOTAL, EXPENDITURES			203,953.00	122,010.00	-40.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	67,102.00	69,606.00	3.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			67,102.00	69,606.00	3.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			67,102.00	69,606.00	3.7%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,949.00	47,378.00	-60.2%
3) Other State Revenue		8300-8599	16,942.00	4,086.00	-75.9%
4) Other Local Revenue		8600-8799	960.00	940.00	-2.1%
5) TOTAL, REVENUES			136,851.00	52,404.00	-61.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		199,735.00	116,956.00	-41.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,885.00	3,554.00	23.2%
8) Plant Services	8000-8999		1,333.00	1,500.00	12.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			203,953.00	122,010.00	-40.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(67,102.00)	(69,606.00)	3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,102.00	69,606.00	3.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,102.00	69,606.00	3.7%

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

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.01	0.01	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.01	0.01	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.01	0.01	0.0%
	Fund 16 expenditures	0000		0.01	
	Reserved Fund 16 expenditures	0000	0.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.01		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.01	0.01	0.0%
Fund 16 expenditures	0000	9780		0.01	
Reserved Fund 16 expenditures	0000	9780	0.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	79,051.00	14,360.00	-81.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,051.00)	(14,360.00)	-81.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,051.00)	(4,360.00)	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,479.80	418,428.80	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,479.80	418,428.80	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	418,428.80	-14.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	223,428.80	219,068.80	-2.0%
Health and Welfare Cap	0000	9780		165,576.42	
County Wide Data Processing Improvement	0000	9780		53,492.38	
Health and Welfare Cap	0000	9780	165,576.42		
County Wide Data Processing Improvement	0000	9780	57,852.38		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	195,000.00	195,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	494,556.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			494,556.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			494,556.59		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	79,051.00	14,360.00	-81.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			79,051.00	14,360.00	-81.8%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(79,051.00)	(14,360.00)	-81.8%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
 San Luis Obispo County Expenditures by Function

40 10405 000000
 Form 17

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,000.00	10,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	79,051.00	14,360.00	-81.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,051.00)	(14,360.00)	-81.8%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,051.00)	(4,360.00)	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,479.80	418,428.80	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,479.80	418,428.80	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	418,428.80	-14.2%
2) Ending Balance, June 30 (E + F1e)			418,428.80	414,068.80	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	223,428.80	219,068.80	-2.0%
Health and Welfare Cap	0000	9780		165,576.42	
County Wide Data Processing Improvements	0000	9780		53,492.38	
Health and Welfare Cap	0000	9780	165,576.42		
County Wide Data Processing Improvements	0000	9780	57,852.38		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	195,000.00	195,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
San Luis Obispo County Exhibit: Restricted Balance Detail

40 10405 0000000
Form 17

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	353,304.00	348,242.00	-1.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(353,304.00)	(348,242.00)	-1.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,304.00)	(323,242.00)	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,411,593.68	1,083,289.68	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,411,593.68	1,083,289.68	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,411,593.68	1,083,289.68	-23.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,083,289.68	760,047.68	-29.8%
Fund 20 Expenditures	0000	9780		760,047.68	
Fund 20 Expenditures	0000	9780	1,083,289.68		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits
San Luis Obispo County Expenditures by Object

40 10405 000000
Form 20

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,419,429.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,431,904.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,431,904.80		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	353,304.00	348,242.00	-1.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			353,304.00	348,242.00	-1.4%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(353,304.00)	(348,242.00)	-1.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,000.00	25,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	353,304.00	348,242.00	-1.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(353,304.00)	(348,242.00)	-1.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,304.00)	(323,242.00)	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,411,593.68	1,083,289.68	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,411,593.68	1,083,289.68	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,411,593.68	1,083,289.68	-23.3%
2) Ending Balance, June 30 (E + F1e)			1,083,289.68	760,047.68	-29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,083,289.68	760,047.68	-29.8%
Fund 20 Expenditures	0000	9780		760,047.68	
Fund 20 Expenditures	0000	9780	1,083,289.68		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,800.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	570,240.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			577,040.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(567,040.00)	10,000.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 40

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(517,040.00)	60,000.00	-111.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	815,731.43	298,691.43	-63.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,731.43	298,691.43	-63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,731.43	298,691.43	-63.4%
2) Ending Balance, June 30 (E + F1e)			298,691.43	358,691.43	20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	298,691.43	358,691.43	20.1%
Fund 40 Expenditures	0000	9780		358,691.43	
Fund 40 Expenditures	0000	9780	298,691.43		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	374,079.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			374,079.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			374,079.21		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,800.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,800.00	0.00	-100.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 40

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	71,029.00	0.00	-100.0%
Land Improvements		6170	1,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	460,611.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,000.00	0.00	-100.0%
Equipment Replacement		6500	14,600.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			570,240.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			577,040.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,000.00	10,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	10,000.00	0.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		577,040.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			577,040.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(567,040.00)	10,000.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(517,040.00)	60,000.00	-111.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	815,731.43	298,691.43	-63.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,731.43	298,691.43	-63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,731.43	298,691.43	-63.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	298,691.43	358,691.43	20.1%
Fund 40 Expenditures	0000	9780		358,691.43	
Fund 40 Expenditures	0000	9780	298,691.43		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	23.10	20.00	20.00	23.10	20.00	20.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	62.35	62.00	62.00	62.35	62.00	62.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	85.45	82.00	82.00	85.45	82.00	82.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	35.82	32.00	32.00	35.82	32.00	32.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	35.82	32.00	32.00	35.82	32.00	32.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	121.27	114.00	114.00	121.27	114.00	114.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	32,716.06	32,424.36	32,424.36	32,716.06	32,424.36	32,424.36
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		32,424.36	0.00%	32,424.36	0.00%	32,424.36
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	13,090,316.00	0.05%	13,096,315.00	-0.05%	13,089,658.00
2. Federal Revenues	8100-8299	3,706,302.00	-4.65%	3,533,860.00	0.00%	3,533,860.00
3. Other State Revenues	8300-8599	4,232,202.32	-7.61%	3,910,260.40	2.65%	4,014,069.00
4. Other Local Revenues	8600-8799	9,202,215.00	4.28%	9,595,995.49	4.74%	10,050,666.29
5. Other Financing Sources						
a. Transfers In	8900-8929	372,602.00	0.00%	372,602.00	0.00%	372,602.00
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)		30,603,637.32	-0.31%	30,509,032.89	1.81%	31,060,855.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,157,837.00		5,215,339.00
b. Step & Column Adjustment				132,502.00		136,478.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,000.00)		(75,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,157,837.00	1.11%	5,215,339.00	1.18%	5,276,817.00
2. Classified Salaries						
a. Base Salaries				7,091,656.00		7,229,406.00
b. Step & Column Adjustment				212,750.00		219,132.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,091,656.00	1.94%	7,229,406.00	3.03%	7,448,538.00
3. Employee Benefits	3000-3999	5,515,979.32	5.69%	5,829,965.78	2.89%	5,998,270.77
4. Books and Supplies	4000-4999	1,037,198.00	-0.05%	1,036,709.00	-2.49%	1,010,916.00
5. Services and Other Operating Expenditures	5000-5999	8,381,288.00	-28.96%	5,953,694.00	-0.95%	5,897,013.00
6. Capital Outlay	6000-6999	126,500.00	-13.83%	109,000.00	-9.17%	99,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,843,913.00	-3.15%	5,659,814.00	-1.98%	5,547,556.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(77,118.00)	33.27%	(102,776.00)	0.00%	(102,776.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	318,092.00	-18.86%	258,092.00	-47.69%	135,000.00
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)		33,395,345.32	-6.61%	31,189,243.78	0.39%	31,310,334.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,791,708.00)		(680,210.89)		(249,479.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,540,599.41		7,748,891.41		7,068,680.52
2. Ending Fund Balance (Sum lines C and D1)		7,748,891.41		7,068,680.52		6,819,201.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	167,367.23		0.00		0.00
b. Restricted	9740	1,163,571.47		1,078,480.71		994,610.71
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	5,336,711.32		5,170,023.00		5,060,920.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,081,241.39		820,176.81		763,670.33
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,748,891.41		7,068,680.52		6,819,201.04

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,081,241.39		820,176.81		763,670.33
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,276,241.39		1,015,176.81		958,670.33
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.82%		3.25%		3.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7271-7273; enter projections for subsequent years 1 and 2 in Columns C and E)						
		13,871,512.00		13,871,512.00		13,871,512.00
2. County Office's Total Expenditures and Other Financing Uses (Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No))						
		33,395,345.32		31,189,243.78		31,310,334.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,395,345.32		31,189,243.78		31,310,334.77
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		33,395,345.32		31,189,243.78		31,310,334.77
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,001,860.36		935,677.31		939,310.04
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)						
		612,000.00		612,000.00		612,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,001,860.36		935,677.31		939,310.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	346,227.00	0.01%	346,277.00	0.00%	346,277.00
2. Federal Revenues	8100-8299	3,706,302.00	-4.65%	3,533,860.00	0.00%	3,533,860.00
3. Other State Revenues	8300-8599	3,667,722.32	-9.24%	3,328,846.00	2.63%	3,416,375.00
4. Other Local Revenues	8600-8799	5,567,708.00	2.50%	5,707,073.00	2.52%	5,850,630.00
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	1,520,461.00	-1.65%	1,495,417.24	1.09%	1,511,749.00
6. Total (Sum lines A1 thru A5c)		14,808,420.32	-2.68%	14,411,473.24	1.72%	14,658,891.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,782,372.00		3,874,947.00
b. Step & Column Adjustment				92,575.00		95,352.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,782,372.00	2.45%	3,874,947.00	2.46%	3,970,299.00
2. Classified Salaries						
a. Base Salaries				2,794,089.00		2,877,912.00
b. Step & Column Adjustment				83,823.00		86,337.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,794,089.00	3.00%	2,877,912.00	3.00%	2,964,249.00
3. Employee Benefits	3000-3999	3,154,866.32	5.46%	3,327,186.00	1.60%	3,380,352.00
4. Books and Supplies	4000-4999	593,406.00	-2.61%	577,893.00	0.52%	580,916.00
5. Services and Other Operating Expenditures	5000-5999	2,669,713.00	-23.07%	2,053,694.00	0.41%	2,062,013.00
6. Capital Outlay	6000-6999	59,000.00	0.00%	59,000.00	0.00%	59,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	377,533.00	0.00%	377,533.00	0.00%	377,533.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,314,057.00	-1.95%	1,288,399.00	0.00%	1,288,399.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
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)		14,805,036.32	-2.08%	14,496,564.00	1.70%	14,742,761.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,384.00		(85,090.76)		(83,870.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,160,187.47		1,163,571.47		1,078,480.71
2. Ending Fund Balance (Sum lines C and D1)		1,163,571.47		1,078,480.71		994,610.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,163,571.47		1,078,480.71		994,610.71
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)		1,163,571.47		1,078,480.71		994,610.71

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		32,424.36	0.00%	32,424.36	0.00%	32,424.36
(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	12,744,089.00	0.05%	12,750,038.00	-0.05%	12,743,381.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	564,480.00	3.00%	581,414.40	2.80%	597,694.00
4. Other Local Revenues	8600-8799	3,634,507.00	7.00%	3,888,922.49	8.00%	4,200,036.29
5. Other Financing Sources						
a. Transfers In	8900-8929	372,602.00	0.00%	372,602.00	0.00%	372,602.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,520,461.00)	-1.65%	(1,495,417.24)	1.09%	(1,511,749.00)
6. Total (Sum lines A1 thru A5c)		15,795,217.00	1.91%	16,097,559.65	1.89%	16,401,964.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,375,465.00		1,340,392.00
b. Step & Column Adjustment				39,927.00		41,126.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		(75,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,375,465.00	-2.55%	1,340,392.00	-2.53%	1,306,518.00
2. Classified Salaries						
a. Base Salaries				4,297,567.00		4,351,494.00
b. Step & Column Adjustment				128,927.00		132,795.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,297,567.00	1.25%	4,351,494.00	3.05%	4,484,289.00
3. Employee Benefits	3000-3999	2,361,113.00	6.00%	2,502,779.78	4.60%	2,617,918.77
4. Books and Supplies	4000-4999	443,792.00	3.39%	458,816.00	-6.28%	430,000.00
5. Services and Other Operating Expenditures	5000-5999	5,711,575.00	-31.72%	3,900,000.00	-1.67%	3,835,000.00
6. Capital Outlay	6000-6999	67,500.00	-25.93%	50,000.00	-20.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,466,380.00	-3.37%	5,282,281.00	-2.13%	5,170,023.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,391,175.00)	0.00%	(1,391,175.00)	0.00%	(1,391,175.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	258,092.00	-23.25%	198,092.00	-62.14%	75,000.00
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)		18,590,309.00	-10.21%	16,692,679.78	-0.75%	16,567,573.77
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,795,092.00)		(595,120.13)		(165,609.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,380,411.94		6,585,319.94		5,990,199.81
2. Ending Fund Balance (Sum lines C and D1)		6,585,319.94		5,990,199.81		5,824,590.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	167,367.23		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,336,711.32		5,170,023.00		5,060,920.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,081,241.39		820,176.81		763,670.33
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		6,585,319.94		5,990,199.81		5,824,590.33
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,081,241.39		820,176.81		763,670.33
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,276,241.39		1,015,176.81		958,670.33
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
see attached MYP summary						

Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,800.00)	0.00	(94,979.00)				
Other Sources/Uses Detail					442,355.00	396,218.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,800.00	0.00	92,094.00	0.00				
Other Sources/Uses Detail					269,116.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	2,885.00	0.00				
Other Sources/Uses Detail					67,102.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	79,051.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	353,304.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	10,000.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,800.00	(2,800.00)	94,979.00	(94,979.00)	838,573.00	838,573.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(9,977.00)	0.00	(77,118.00)				
Other Sources/Uses Detail					372,602.00	318,092.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,977.00	0.00	73,564.00	0.00				
Other Sources/Uses Detail					188,486.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,554.00	0.00				
Other Sources/Uses Detail					69,606.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	14,360.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	348,242.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	10,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
65 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	9,977.00	(9,977.00)	77,118.00	(77,118.00)	690,694.00	690,694.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	33,223.42	32,926.00	0.9%	Met
Second Prior Year (2017-18)	33,168.52	32,817.90	1.1%	Met
First Prior Year (2018-19)	33,199.69	32,424.36	2.3%	Not Met

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

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

1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2016-17)	138.29	33.65	32,926.00	0.00
Second Prior Year (2017-18)	102.64	30.57	32,817.90	0.00
First Prior Year (2018-19)	82.00	32.00	32,424.36	0.00
Historical Average:	107.64	32.07	32,722.75	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2019-20) (historical average plus 2%):	109.79	32.71	33,377.21	0.00
1st Subsequent Year (2020-21) (historical average plus 4%):	111.95	33.35	34,031.66	0.00
2nd Subsequent year (2021-22) (historical average plus 6%):	114.10	33.99	34,686.12	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2019-20)	82.00	32.00	32,424.36	0.00
1st Subsequent Year (2020-21)	82.00	32.00	32,424.36	0.00
2nd Subsequent Year (2021-22)	82.00	32.00	32,424.36	0.00
Status:	Met	Met	Met	Met

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

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

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

I. LCFF Funding		Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	4,245,096.00	4,383,639.00	4,452,607.00	4,520,095.00
a2.	COE Alternative Education Grant	1,397,433.00	1,442,990.00	1,486,280.00	1,527,895.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00	0.00	0.00	0.00
d.	Total LCFF (Sum of a or b, and c)	5,642,529.00	5,826,629.00	5,938,887.00	6,047,990.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	32,424.36	32,424.36	32,424.36	32,424.36
b.	Prior Year ADA (Funded)		32,424.36	32,424.36	32,424.36
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	4,245,096.00	4,383,639.00	4,452,607.00
b1.	COLA percentage (if COE is at target)	3.26%	3.00%	2.80%
b2.	COLA amount (proxy for purposes of this criterion)	138,390.13	131,509.17	124,673.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	138,390.13	131,509.17	124,673.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	3.26%	3.00%	2.80%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	3.26%	3.00%	2.80%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	75.23%	74.97%	74.74%
c. Weighted Percent change (Step 3a x Step 3b)	2.45%	2.25%	2.09%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	82.00	82.00	82.00	82.00
b. Prior Year ADA (Funded)		82.00	82.00	82.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	1,397,433.00	1,442,990.00	1,486,280.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)	45,556.32	43,289.70	41,615.84
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	45,556.32	43,289.70	41,615.84
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	3.26%	3.00%	2.80%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	3.26%	3.00%	2.80%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	24.77%	26.03%	26.26%
c. Weighted Percent change (Step 3a x Step 3b)	0.81%	0.75%	0.71%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00		0.00	0.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
b3. Economic Recovery Target Funding (current year increment)			N/A	N/A
c. Total (Step 2b2 plus Step 2b3)	0.00		0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%		0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.26%	3.00%	2.80%

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

N/A	N/A	N/A
-----	-----	-----

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected local property taxes (Form 01, Objects 8021 - 8089)	23,226,211.00	23,226,208.00	23,226,208.00	23,226,208.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	24,952,683.00	24,861,290.00	24,870,244.00	24,863,587.00
County Office's Projected Change in LCFF Revenue:		-0.37%	0.04%	-0.03%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	-0.37%	0.04%	-0.03%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.37% to 4.63%	-4.96% to 5.04%	-5.03% to 4.97%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	17,051,295.55		
Budget Year (2019-20)	17,765,472.32	4.19%	Met
1st Subsequent Year (2020-21)	18,274,710.78	2.87%	Met
2nd Subsequent Year (2021-22)	18,723,625.77	2.46%	Met

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

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	-0.37%	0.04%	-0.03%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.37% to 9.63%	-9.96% to 10.04%	-10.03% to 9.97%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.37% to 4.63%	-4.96% to 5.04%	-5.03% to 4.97%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2018-19)	4,164,274.00		
Budget Year (2019-20)	3,706,302.00	-11.00%	Yes
1st Subsequent Year (2020-21)	3,533,860.00	-4.65%	No
2nd Subsequent Year (2021-22)	3,533,860.00	0.00%	No

Explanation:
(required if Yes)

In 2019-20 Federal IDEA funds, Resource 3327 have been allocated in Fund 10 as pass-thru dollars to districts in the amount of \$382,031. One-time ESSA funds were reduced in 2019-20.

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

First Prior Year (2018-19)	9,492,179.00		
Budget Year (2019-20)	4,232,202.32	-55.41%	Yes
1st Subsequent Year (2020-21)	3,910,260.40	-7.61%	Yes
2nd Subsequent Year (2021-22)	4,014,069.00	2.65%	No

Explanation:
(required if Yes)

Reduced CTE grants, Reallocated ERSESS funds from Fund 08 to Fund 10, Reduced one-time state grants

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

First Prior Year (2018-19)	9,183,431.29		
Budget Year (2019-20)	9,202,215.00	0.20%	No
1st Subsequent Year (2020-21)	9,595,995.49	4.28%	No
2nd Subsequent Year (2021-22)	10,050,666.29	4.74%	No

Explanation:
(required if Yes)

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

First Prior Year (2018-19)	1,096,782.52		
Budget Year (2019-20)	1,037,198.00	-5.43%	Yes
1st Subsequent Year (2020-21)	1,036,709.00	-0.05%	No
2nd Subsequent Year (2021-22)	1,010,916.00	-2.49%	No

Explanation:
(required if Yes)

Reduced one-time expenditures and grant supplies

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

First Prior Year (2018-19)	9,634,674.41		
Budget Year (2019-20)	8,381,288.00	-13.01%	Yes
1st Subsequent Year (2020-21)	5,953,694.00	-28.96%	Yes
2nd Subsequent Year (2021-22)	5,897,013.00	-0.95%	No

Explanation:
(required if Yes)

Reduced unrestricted carry-overs and grant holding accounts

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2018-19)	22,839,884.29		
Budget Year (2019-20)	17,140,719.32	-24.95%	Not Met
1st Subsequent Year (2020-21)	17,040,115.89	-0.59%	Met
2nd Subsequent Year (2021-22)	17,598,595.29	3.28%	Met

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

First Prior Year (2018-19)	10,731,456.93		
Budget Year (2019-20)	9,418,486.00	-12.23%	Not Met
1st Subsequent Year (2020-21)	6,990,403.00	-25.78%	Not Met
2nd Subsequent Year (2021-22)	6,907,929.00	-1.18%	Met

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

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

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

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

In 2019-20 Federal IDEA funds, Resource 3327 have been allocated in Fund 10 as pass-thru dollars to districts in the amount of \$382,031. One-time ESSA funds were reduced in 2019-20.

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

Reduced CTE grants, Reallocated ERSESS funds from Fund 08 to Fund 10, Reduced one-time state grants

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

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

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

Reduced one-time expenditures and grant supplies

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

Reduced unrestricted carry-overs and grant holding accounts

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	18,590,309.00	557,709.27	447,817.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

One-time carry-overs and unrestricted grants are budgeted in 2019-20. Actual expenditures at year-end will be less. Contribution will be made at 2019-20 fiscal year based on actual expenditures

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,015,863.00	1,406,082.78	1,238,309.39
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,226.65	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,023,089.65	1,406,082.78	1,238,309.39
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	27,362,091.94	30,580,717.88	34,303,588.48
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	13,900,442.98	13,084,218.47	13,913,236.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	41,262,534.92	43,664,936.35	48,216,824.48
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	2.5%	3.2%	2.6%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.8%	1.1%	0.9%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	1,123,636.96	12,818,667.26	N/A	Met
Second Prior Year (2017-18)	1,523,768.99	13,365,486.31	N/A	Met
First Prior Year (2018-19)	2,995,871.00	15,176,788.00	N/A	Met
Budget Year (2019-20) (Information only)	(2,795,092.00)	18,590,309.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance 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): _____

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	13,871,512.00	13,871,512.00	13,871,512.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	3,530,300.86	3,737,134.99	N/A	Met
Second Prior Year (2017-18)	4,581,535.56	4,860,771.95	N/A	Met
First Prior Year (2018-19)	5,575,159.27	6,384,540.94	N/A	Met
Budget Year (2019-20) (Information only)	9,380,411.94			

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

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

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

1a. **STANDARD MET** - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$69,000 (greater of)	0	to \$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to \$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to \$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	and over

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	33,395,345	31,189,244	31,310,335
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,395,345.32	31,189,243.78	31,310,334.77
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	13,871,512.00	13,871,512.00	13,871,512.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	33,395,345.32	31,189,243.78	31,310,334.77
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,001,860.36	935,677.31	939,310.04
6. Reserve Standard - by Amount (From percentage level chart above)	612,000.00	612,000.00	612,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,001,860.36	935,677.31	939,310.04

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

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

Reserve Amounts

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,081,241.39	820,176.81	763,670.33
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,276,241.39	1,015,176.81	958,670.33
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.82%	3.25%	3.06%
County Office's Reserve Standard (Section 8A, Line 7):	1,001,860.36	935,677.31	939,310.04
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(1,127,493.00)			
Budget Year (2019-20)	(1,331,697.00)	204,204.00	18.1%	Not Met
1st Subsequent Year (2020-21)	(1,495,417.24)	163,720.24	12.3%	Not Met
2nd Subsequent Year (2021-22)	(1,511,749.00)	16,331.76	1.1%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2018-19)	442,335.00			
Budget Year (2019-20)	372,602.00	(69,733.00)	-15.8%	Not Met
1st Subsequent Year (2020-21)	372,602.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	372,602.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2018-19)	135,931.00			
Budget Year (2019-20)	318,092.00	182,161.00	134.0%	Not Met
1st Subsequent Year (2020-21)	258,092.00	(60,000.00)	-18.9%	Not Met
2nd Subsequent Year (2021-22)	135,000.00	(123,092.00)	-47.7%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions increased to cover program costs to Alternative Education Special Education, Rancho El Chorro, Routine Restricted Maintenance

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers in were reduced in the budget year to reflect one-time expenditures for Data Processing reimbursed from Fund 17

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

Explanation:
(required if NOT met)

Transfers out increased in budget year to reflect increased costs in Funds 12 & 13. MYP assumes allgning expenditures to revenues

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

- Does your county office have long-term (multiyear) commitments? (If No, skip item 2 and sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Varied according to source of funds for salary		

Other Long-term Commitments (do not include OPEB):

Child Care Facilities Loan	2	Unrestricted LCFF Funding Sources	Object 5439	42,000
TOTAL:				42,000

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	413,226	413,226	413,226	413,226

Other Long-term Commitments (continued):

Child Care Facilities Loan	21,000	21,000	21,000	0
Total Annual Payments:	434,226	434,226	434,226	413,226
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

S6B. Comparison of 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 budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Lifetime benefits for select employees

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

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

	Self-Insurance Fund	Government Fund
	0	760,048

4. OPEB Liabilities

a. Total OPEB liability	9,328,715.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	9,328,715.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2018

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	654,317.00	654,317.00	654,317.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	625,526.00	625,526.00	625,526.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	612,230.00	612,230.00	612,230.00
d. Number of retirees receiving OPEB benefits	59	59	59

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

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

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	42.9	42.9	42.9	42.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

34,036

6. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

0

0

0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
\$9,730 per FTE	\$9,730 per FTE	\$9,730 per FTE

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	102.0	110.8	110.8	110.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

63,744

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Max Cap \$15,750 per FTE	Max Cap \$15,750 per FTE	Max Cap \$15,750 per FTE

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	43.3	43.6	43.6	43.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

57,149

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	\$9,766 per employee	\$9,766 per employee	\$9,766 per employee
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A6: Health Benefits at lowest cost plan are provided free to selected retirees

End of County Office Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
6/6/2019 4:48:59 PM

40-10405-0000000

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
-----------------------------	----------	--------	-------

01-0000-0-0000-0000-8625	0000	8625	438,738.00
Explanation:RDA funds are moved to a restricted resource and accounted for separately			

01-6500-0-5001-0000-8590	6500	8590	217,954.00
Explanation:This will be corrected to object 8311 at year-end close			

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal

Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and

your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	1400	-3,231.56
Explanation:Revenues and expenditures will be aligned at year-end close		
Total of negative resource balances for Fund 01		-3,231.56

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	-3,231.56
Explanation:Revenues and expenditures will be aligned at year-end close			
01	6690	5800	-12,221.00
Explanation:Carry-over has been budgeted as a negative in 2018-19 and reallocated in 2019-20 adopted budget. Amounts will be cleared at year-end close.			
13	5310	8660	-49.00
Explanation:Negative interest has been recieved due to negative cash in this fund.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	6690	2100	-507.00
Explanation:Carry-over amounts have been budgeted as a negative and will be reallocated in the 2019-20 First Interim Report after year-end close.			

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2019-20 Budget
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-0000-0-0000-0000-8625	0000	8625	459,172.00
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Explanation:Community Development Funds are transferred to a restricted resource and tracked separately

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	1400	-3,231.56

Explanation: Unrestricted Resource rolls up to 0000. This fund will be zeroed out at year-end close.

Total of negative resource balances for Fund 01 -3,231.56

OBJ-POSITIVE - (W) - The following objects have a negative balance by

resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	1400	9790	-3,231.56
Explanation:Revenues and expenditures will be aligned at year end close			
01	3310	5800	-1,503.00
Explanation:Carry over is budgeted in 5899 as a negative and will be reallocated in the 2019-20 First Interim report after 2018-19 year-end close			
01	6510	5800	-71,667.00
Explanation:Carry over is budgeted in 5899 as a negative and will be reallocated in the 2019-20 First Interim report after 2018-19 year-end close			
13	5310	8660	-60.00
Explanation:Negative interest due to negative cash			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	6510	2700	-5,288.00
Explanation:Carry-over amounts were budgeted as a negative in the budget year and will be re-allocated in the 2019-20 First Interim Report after 2018-19 year-end close			

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

