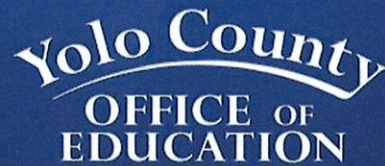


9-8-20 YCOE Leg Mtg. Pkt Item 2.1(cc) Handout #1

1

BUDGET REPORT REVIEW



Yolo County Office of Education | www.ycoe.org

REVENUE SOURCES

❑ **Revenue Limit Sources** Local Control Funding Formula (LCFF) is the source of revenue for a county office core funding or operations grant revenue. These sources are funded based on Average Daily Attendance (ADA). This also includes property taxes.

❑ **Federal Revenues** represent the County School Service Fund budget. Federal revenue funds grants and entitlements for special purposes.

❑ **Other State Revenues** This revenue is received for the portion of the Special Education entitlement, which is not funded, by LCFF, federal grants, or property taxes.

❑ **Other Local Revenues** represent income from interest earnings, fees collected from outside entities, districts and students, Special Education Fee for Service tuition.

BOARD FINANCIAL REPORT

007 COUNTY SCHOOL SERVIC J48240 FINANCIAL STATEMENT FOR PERIOD 07/01/2020-08/31/2020 GLD500 L.00.03 09042020 1151 PAGE 1
 Board Monthly Report
 UNRESTRICTED/RESTRICTED COMBINED FUND: 01 GENERAL FUND

snapshot

- Revenue Limit Sources
- Local Control Funding Formula
- Principal Apportionment
- State Aid/Education Protection Account
- Property Taxes

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
REVENUE LIMIT SOURCES :		11,275,171.00	605,560.00	11,880,731.00	281,188.00	11,599,543.00	2.36
FEDERAL REVENUES :		4,917,722.00	392,310.00	5,310,032.00	269,075.89	5,040,956.11	5.06
OTHER STATE REVENUES :		2,917,805.00	645,470.00	3,563,275.00	341,573.43	3,221,701.57	9.58
OTHER LOCAL REVENUES :		6,997,875.00	20,066.00	7,017,941.00	23,254.89	6,994,686.11	0.33
* TOTAL YEAR TO DATE REVENUES		* 26,108,573.00 *	* 1,663,406.00 *	* 27,771,979.00 *	* 915,092.21 *	* 26,856,886.79 *	* 3.29
EXPENDITURE DETAIL							
CERTIFICATED SALARIES :		6,412,560.00	69,216.00	6,481,776.00	782,362.85	5,699,413.15	12.07
CLASSIFIED SALARIES :		7,446,979.00	40,469.00	7,487,448.00	977,379.00	6,510,069.00	13.05
EMPLOYEE BENEFITS :		6,920,161.00	32,514.00	6,952,675.00	626,678.01	6,325,996.99	9.01
BOOKS AND SUPPLIES :		866,474.00	142,330.00	1,008,804.00	40,814.19	967,989.81	4.04
SERVICES, OTHER OPER. EXPENSE :		4,469,754.00	1,279,077.00	5,748,831.00	473,721.40	5,275,109.60	8.24
CAPITAL OUTLAY :		123,016.00		123,016.00	216,767.75	93,751.75	176.21
DIRECT SUPPORT/INDIRECT COSTS :		327,303.00	38,970.00	366,273.00	.00	366,273.00	0.00
* TOTAL YEAR TO DATE EXPENDITURES		* 25,911,641.00 *	* 1,524,636.00 *	* 27,436,277.00 *	* 3,117,723.20 *	* 24,318,553.80 *	* 11.36
OTHER FINANCING SOURCES (USES)							
INTERFUND TRANSFERS - OUT :		196,932.00		196,932.00	.00	196,932.00	0.00
OTHER USES :		.00	132,948.00	132,948.00	.00	132,948.00	0.00
CONTRIB.- RESTRICTED PROGRAMS :		.00		.00	.00	.00	NO BUDGT
* TOTAL YEAR TO DATE OTHER FINANCING		* 196,932.00 *	* 132,948.00 *	* 329,880.00 *	* .00 *	* 329,880.00 *	* 0.00

BOARD FINANCIAL REPORT

007 COUNTY SCHOOL SERVIC J48240 FINANCIAL STATEMENT FOR PERIOD 07/01/2020-08/31/2020 GLD500 L.00.03 09042020 1151 PAGE 1
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 UNRESTRICTED/RESTRICTED COMBINED FUND: 01 GENERAL FUND

snapshot

- Federal Revenues
- Special Education
- Alternative Education
- Early Childhood Education
- Every Child Succeeds Act
- Title Entitlements

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	REVENUE LIMIT SOURCES :	11,275,171.00	605,560.00	11,880,731.00	281,188.00	11,599,543.00	2.36
	FEDERAL REVENUES :	4,917,722.00	392,310.00	5,310,032.00	269,075.89	5,040,956.11	5.06
	OTHER STATE REVENUES :	2,917,805.00	645,470.00	3,563,275.00	341,573.43	3,221,701.57	9.58
	OTHER LOCAL REVENUES :	6,997,875.00	20,066.00	7,017,941.00	23,254.89	6,994,686.11	0.33
	* TOTAL YEAR TO DATE REVENUES	* 26,198,573.00	* 1,663,406.00	* 27,771,979.00	* 915,092.21	* 26,856,886.79	* 3.29
EXP. 'DITURE I 'TAII							
	CERTIFICATED SALARIES :	6,412,560.00	69,216.00	6,481,776.00	782,362.85	5,699,413.15	12.07
	CLASSIFIED SALARIES :	7,446,979.00	40,469.00	7,487,448.00	977,379.00	6,510,069.00	13.05
	EMPLOYEE BENEFITS :	6,920,161.00	32,514.00	6,952,675.00	626,678.01	6,325,996.99	9.01
	BOOKS AND SUPPLIES :	866,474.00	142,330.00	1,008,804.00	40,814.19	967,989.81	4.04
	SERVICES, OTHER OPER. EXPENSE:	4,469,754.50	1,279,077.00	5,748,831.00	473,721.40	5,275,109.60	8.24
	CAPITAL OUTLAY :	123,016.00		123,016.00	216,767.75	93,751.75-	176.21
	DIRECT SUPPORT/INDIRECT COSTS:	327,303.00-	38,970.00-	366,273.00-	.00	366,273.00-	0.00
	* TOTAL YEAR TO DATE EXPENDITURES	* 25,911,641.00	* 1,524,636.00	* 27,436,277.00	* 3,117,723.20	* 24,318,553.80	* 11.36
OTHER FINANCING SOURCES (USES)							
	INTERFUND TRANSFERS - OUT :	196,932.00-		196,932.00-	.00	196,932.00-	0.00
	OTHER USES :	.00	132,948.00-	132,948.00-	.00	132,948.00-	0.00
	CONTRIB.- RESTRICTED PROGRAMS:	.00		.00	.00	.00	NO BGD
	* TOTAL YEAR TO DATE OTHER FINANCING	* 196,932.00-	* 132,948.00-	* 329,880.00-	* .00	* 329,880.00-	* 0.00

BOARD FINANCIAL REPORT

007 COUNTY SCHOOL SERVIC J48240 FINANCIAL STATEMENT FOR PERIOD 07/01/2020-08/31/2020 GLD500 L.00.03 09042020 1151 PAGE 1
 Board Monthly Report
 UNRESTRICTED/RESTRICTED COMBINED FUND: 01 GENERAL FUND

snapshot

Other State Revenues
 Special Education
 Career and Technical Education
 Lottery
 Foster Youth
 TUPE

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	REVENUE LIMIT SOURCES :	11,275,171.00	605,560.00	11,880,731.00	281,188.00	11,599,543.00	2.36
	FEDERAL REVENUES :	4,917,722.00	392,310.00	5,310,032.00	269,075.89	5,040,956.11	5.06
	OTHER STATE REVENUES :	2,917,805.00	645,470.00	3,563,275.00	341,573.43	3,221,701.57	9.58
	OTHER LOCAL REVENUES :	6,997,875.00	20,066.00	7,017,941.00	23,254.89	6,994,686.11	0.33
	* TOTAL YEAR TO DATE REVENUES *	26,198,573.00	1,663,406.00	27,861,979.00	915,092.21	26,856,886.79	3.29
EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	6,412,560.00	69,216.00	6,481,776.00	782,362.85	5,699,413.15	12.07
	CLASSIFIED SALARIES :	7,446,979.00	40,469.00	7,487,448.00	977,379.00	6,510,069.00	13.05
	EMPLOYEE BENEFITS :	6,920,161.00	32,514.00	6,952,675.00	626,678.01	6,325,996.99	9.01
	BOOKS AND SUPPLIES :	866,474.00	142,330.00	1,008,804.00	40,814.19	967,989.81	4.04
	SERVICES, OTHER OPER. EXPENSE:	4,469,754.00	1,279,077.00	5,748,831.00	473,721.40	5,275,109.60	8.24
	CAPITAL OUTLAY :	123,016.00		123,016.00	216,767.75	93,751.75-	176.21
	DIRECT SUPPORT/INDIRECT COSTS:	327,303.00-	38,970.00-	366,273.00-	.00	366,273.00-	0.00
	* TOTAL YEAR TO DATE EXPENDITURES *	28,114,643.00	1,928,036.00	29,452,679.00	3,117,723.20	24,318,553.80	11.36
OTHER FINANCING SOURCES (USES)							
	INTERFUND TRANSFERS - OUT :	196,932.00-		196,932.00-	.00	196,932.00-	0.00
	OTHER USES :	.00	132,948.00-	132,948.00-	.00	132,948.00-	0.00
	CONTRIB.- RESTRICTED PROGRAMS:	.00		.00	.00	.00	NO BDGT
	* TOTAL YEAR TO DATE OTHER FINANCING *	196,932.00-	132,948.00-	329,880.00-	.00	329,880.00-	0.00

BOARD FINANCIAL REPORT

007 COUNTY SCHOOL SERVIC J48240 FINANCIAL STATEMENT FOR PERIOD 07/01/2020-08/31/2020 GLD500 L.00.03 09042020 1151 PAGE 1
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 UNRESTRICTED/RESTRICTED COMBINED FUND: 01 GENERAL FUND

snapshot

- Other Local Revenues
- Interest
- LEA Services & Tuitions
- K-12 Workforce
- Solar Project
- Probation

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	REVENUE LIMIT SOURCES :	11,275,171.00	605,560.00	11,880,731.00	281,188.00	11,599,543.00	2.36
	FEDERAL REVENUES :	4,917,722.00	392,310.00	5,310,032.00	269,075.89	5,040,956.11	5.06
	OTHER STATE REVENUES :	2,917,805.00	645,470.00	3,563,275.00	341,573.43	3,221,701.57	9.58
	OTHER LOCAL REVENUES :	6,997,875.00	20,066.00	7,017,941.00	23,254.89	6,994,686.11	0.33
* TOTAL YEAR TO DATE REVENUES		26,108,573.00	1,663,406.00	27,771,979.00	915,092.21	26,856,886.79	3.29
EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	6,412,560.00	69,216.00	6,481,776.00	782,362.85	5,699,413.15	12.07
	CLASSIFIED SALARIES :	7,446,979.00	40,469.00	7,487,448.00	977,379.00	6,510,069.00	13.05
	EMPLOYEE BENEFITS :	6,920,161.00	32,514.00	6,952,675.00	626,678.01	6,325,996.99	9.01
	BOOKS AND SUPPLIES :	866,474.00	142,330.00	1,008,804.00	40,814.19	967,989.81	4.04
	SERVICES, OTHER OPER. EXPENSE:	4,469,754.00	1,279,077.00	5,748,831.00	473,721.40	5,275,109.60	8.24
	CAPITAL OUTLAY :	123,016.00		123,016.00	216,767.75	93,751.75-	176.21
	DIRECT SUPPORT/INDIRECT COSTS:	327,303.00-	38,970.00-	366,273.00-	.00	366,273.00-	0.00
* TOTAL YEAR TO DATE EXPENDITURES		28,114,643.00	1,948,636.00	29,450,479.00	3,117,723.20	24,318,553.80	11.36
OTHER FINANCING SOURCES (USES)							
	INTERFUND TRANSFERS - OUT :	196,932.00-		196,932.00-	.00	196,932.00-	0.00
	OTHER USES :	.00	132,948.00-	132,948.00-	.00	132,948.00-	0.00
	CONTRIB.- RESTRICTED PROGRAMS:	.00		.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING		196,932.00-	132,948.00-	329,880.00-	.00	329,880.00-	0.00

BOARD FINANCIAL REPORT

007 COUNTY SCHOOL SERVIC J48240 FINANCIAL STATEMENT FOR PERIOD 07/01/2020-08/31/2020 GLD500 L.00.03 09042020 1151 PAGE 1
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snapshot

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
REVENUE LIMIT SOURCES :		11,275,171.00	605,560.00	11,880,731.00	281,188.00	11,599,543.00	2.36
FEDERAL REVENUES :		4,917,722.00	392,310.00	5,310,032.00	269,075.89	5,040,956.11	5.06
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OTHER LOCAL REVENUES :		6,997,875.00	20,066.00	7,017,941.00	23,254.89	6,994,686.11	0.33
* TOTAL YEAR TO DATE REVENUES	**	26,108,573.00	1,663,406.00	27,771,979.00	915,092.21	26,856,886.79	3.29

EXPENDITURE DETAIL							
CERTIFICATED SALARIES :		6,412,560.00	69,216.00	6,481,776.00	782,362.85	5,699,413.15	12.07
CLASSIFIED SALARIES :		7,446,979.00	40,469.00	7,487,448.00	977,379.00	6,510,069.00	13.05
EMPLOYEE BENEFITS :		6,920,161.00	32,514.00	6,952,675.00	626,678.01	6,325,996.99	9.01
BOOKS AND SUPPLIES :		866,474.00	142,330.00	1,008,804.00	40,814.19	967,989.81	4.04
SERVICES, OTHER OPER. EXPENSE:		4,469,754.00	1,279,077.00	5,748,831.00	473,721.40	5,275,109.60	8.24
CAPITAL OUTLAY :		123,016.00		123,016.00	216,767.75	93,751.75	176.21
DIRECT SUPPORT/INDIRECT COSTS:		327,303.00	38,970.00	366,273.00	.00	366,273.00	0.00
* TOTAL YEAR TO DATE EXPENDITURES	**	28,914,641.00	1,524,636.00	30,439,277.00	3,117,723.20	24,318,553.80	11.36

OTHER FINANCING SOURCES (USES)							
INTERFUND TRANSFERS - OUT :		196,932.00		196,932.00	.00	196,932.00	0.00
OTHER USES :		.00	132,948.00	132,948.00	.00	132,948.00	0.00
CONTRIB.- RESTRICTED PROGRAMS:		.00		.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING	**	196,932.00	132,948.00	329,880.00	.00	329,880.00	0.00

EXPENDITURES

Employees salaries & Employees statutory benefits + health insurance cap

Books & Supplies - Instructional materials, office supplies, technology equipment, etc.

Services, Other Operating Expenses - Contracted services

Capital Outlay - Projects

Direct Support / Indirect Costs- Services from one program to another programs, costs associated with fiscal support

BOARD FINANCIAL REPORT

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snapshot

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	REVENUE LIMIT SOURCES :	11,275,171.00	605,560.00	11,880,731.00	281,188.00	11,599,543.00	2.36
	FEDERAL REVENUES :	4,917,722.00	392,310.00	5,310,032.00	269,075.89	5,040,956.11	5.06
	OTHER STATE REVENUES :	2,917,805.00	645,470.00	3,563,275.00	341,573.43	3,221,701.57	9.58
	OTHER LOCAL REVENUES :	6,997,875.00	20,066.00	7,017,941.00	23,254.89	6,994,686.11	0.33
* TOTAL YEAR TO DATE REVENUES		* 26,108,573.00	* 1,663,406.00	* 27,771,979.00	* 915,092.21	* 26,856,886.79	* 3.29

EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	6,412,560.00	69,216.00	6,481,776.00	782,362.85	5,699,413.15	12.07
	CLASSIFIED SALARIES :	7,446,979.00	40,469.00	7,487,448.00	977,379.00	6,510,069.00	13.05
	EMPLOYEE BENEFITS :	6,920,161.00	32,514.00	6,952,675.00	626,678.01	6,325,996.99	9.01
	BOOKS AND SUPPLIES :	866,474.00	142,330.00	1,008,804.00	40,814.19	967,989.81	4.04
	SERVICES, OTHER OPER. EXPENSE:	4,469,754.00	1,279,077.00	5,748,831.00	473,721.40	5,275,109.60	8.24
	CAPITAL OUTLAY :	133,015.00		133,016.00	216,767.75	93,751.75-	176.21
	DIRECT SUPPORT/INDIRECT COSTS:	327,303.00-	38,970.00-	366,273.00-	.00	366,273.00-	0.00
TOTAL YEAR TO DATE EXPENDITURES		* 25,911,641.00	* 1,524,636.00	* 27,436,277.00	* 3,117,723.20	* 24,318,553.80	* 11.36

OTHER FINANCING SOURCES (USES)							
	INTERFUND TRANSFERS - OUT :	196,932.00-		196,932.00-	.00	196,932.00-	0.00
	OTHER USES :	.00	132,948.00-	132,948.00-	.00	132,948.00-	0.00
	CONTRIB.- RESTRICTED PROGRAMS:	.00		.00	.00	.00	NO BDGT
TOTAL YEAR TO DATE OTHER FINANCING		* 196,932.00-	* 132,948.00-	* 329,880.00-	* .00	* 329,880.00-	* 0.00



Other Sources
 Interfund Transfer Out:
 Capital Facilities -COP
 Other Uses:
 Anticipated prior year
 carryovers

THANK YOU

