

The logo features a stylized white torch with a flame, set against a circular background with wavy lines. This is centered on a larger, semi-transparent red circular graphic.

Santa Clara County  Office of Education

Board of Education
2017-18 Proposed Budget
Public Hearing Agenda Item
Business Services Branch
June 14, 2017

2017-18 Proposed Budget



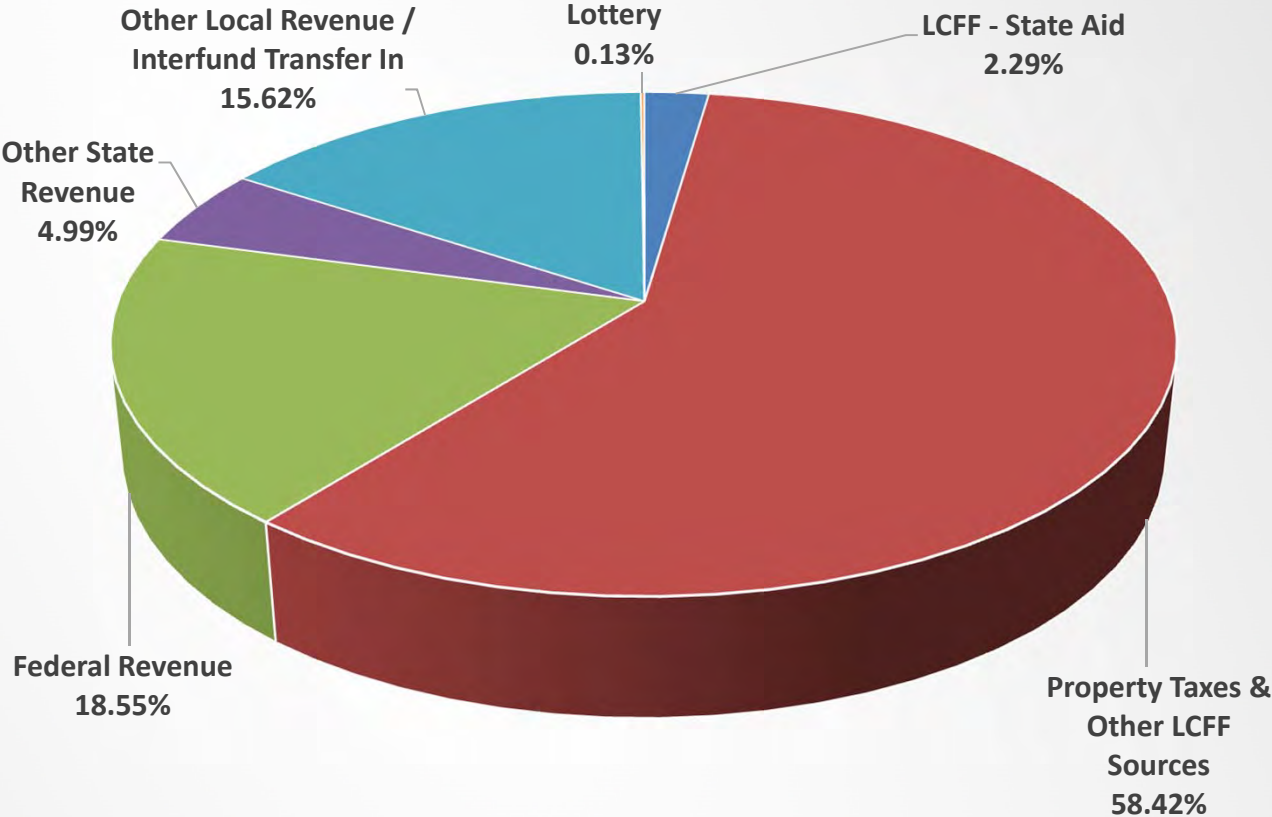
2017-18 County School Service Fund Proposed Budget - Sources of Revenues

The following table provides the Santa Clara County Office of Education's 2017-18 projected County School Service Fund revenues estimated at \$237.5M.

Revenue Category	2017-18 Budget Unrestricted	2017-18 Budget Restricted	2017-18 Budget Total	% of Total
LCFF - State Aid	\$5,436,814	\$0	\$5,436,814	2.29%
Property Taxes & Other LCFF Sources	57,604,898	81,105,930	138,710,828	58.42%
Federal Revenue	0	44,057,269	44,057,269	18.55%
Other State Revenue	444,987	11,407,006	11,851,993	4.99%
Other Local Revenue/Interfund Transfer In	8,749,604	28,353,097	37,102,701	15.62%
Lottery	240,628	75,196	315,824	0.13%
Total Revenue	\$72,476,931	\$164,998,498	\$237,475,429	100%

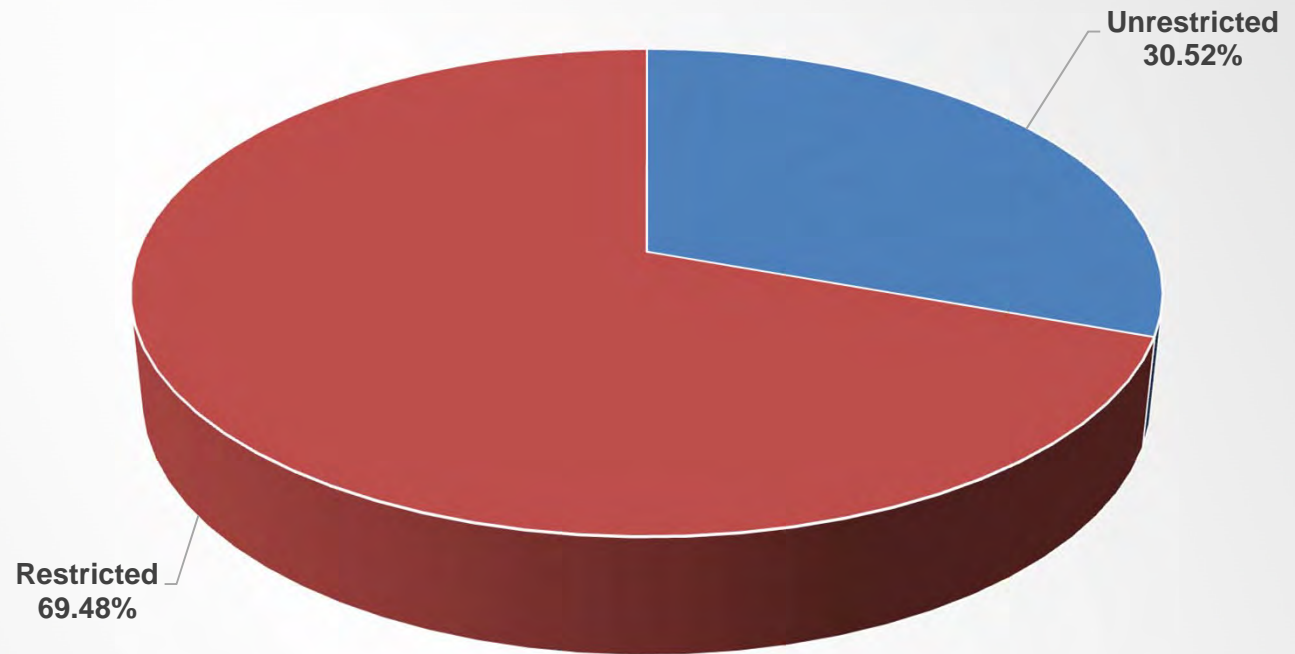
2017-18 County School Service Fund Proposed Budget - Sources of Revenues

The following pie chart provides the breakdown of revenues.



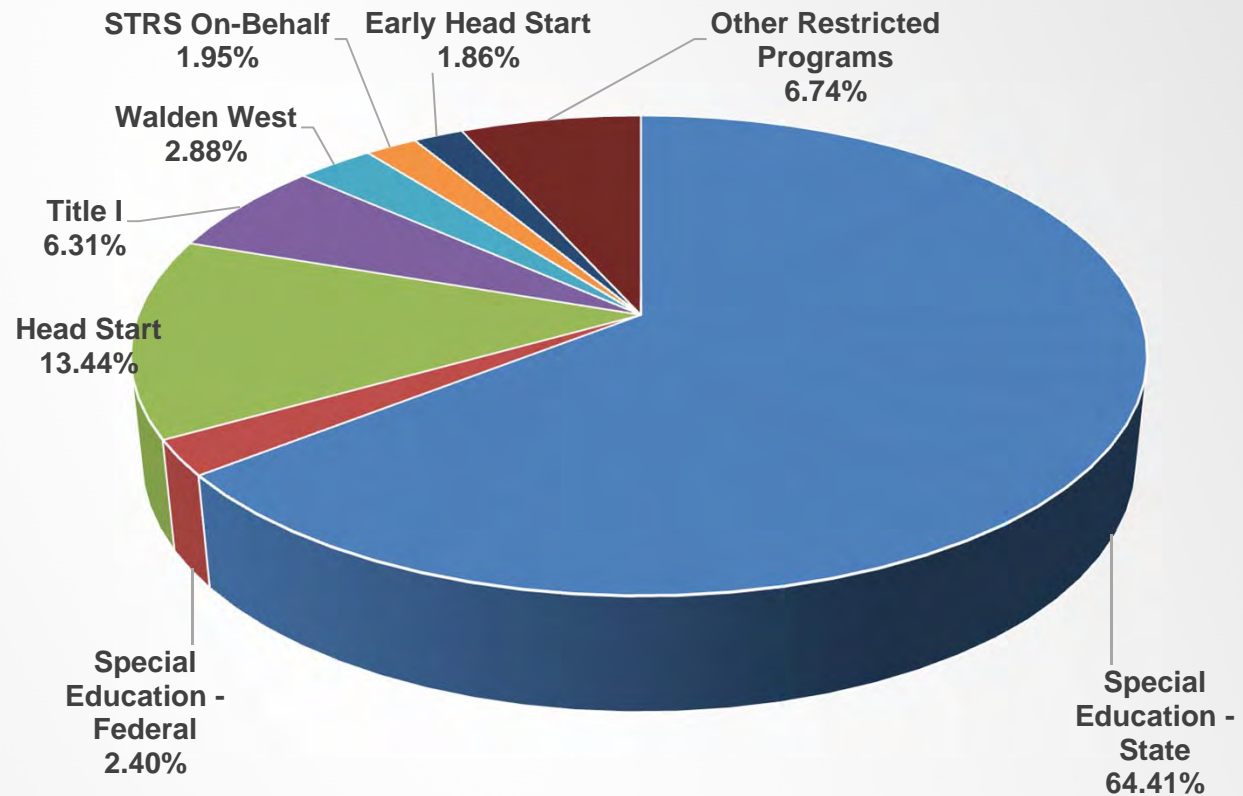
2017-18 County School Service Fund Proposed Budget - Sources of Revenues

The following pie chart provides the breakdown of restricted and unrestricted revenue.



2017-18 County School Service Fund Proposed Budget - Sources of Restricted Revenues

The following pie chart provides the breakdown of restricted programs' revenues.



2017-18 County School Service Fund Proposed Budget - Projected Expenditures

The following table provides the Santa Clara County Office of Education's 2017-18 projected County School Service Fund expenditures estimated at \$251.5M.

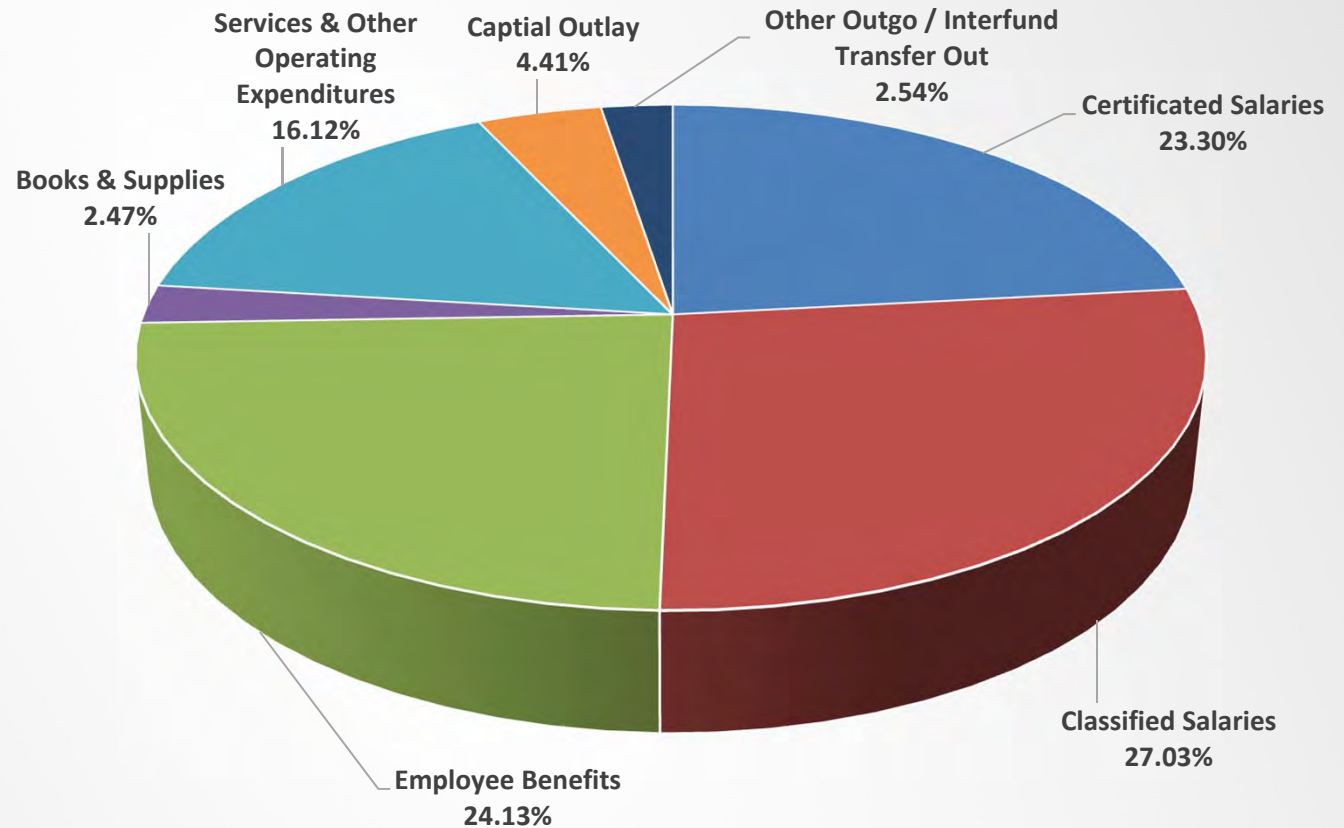
74.46% of these funds are for Salaries & Benefits.

Expenditures Category	2017-18	
	Proposed Budget	% of Total
Certificated Salaries	\$53,717,459	21.36%
Classified Salaries	62,304,054	24.78%
Employee Benefits	55,620,486	22.12%
Sub-total Salaries & Benefits	171,641,999	68.26%
Books/Supplies	5,685,330	2.26%
Services/Capital Outlay	47,337,694	18.83%
Other Outgo/ Interfund Transfer-out	26,791,711	10.65%
Total Expenditures	\$251,456,734	100.00%
Back-out Return of Excess Property Tax	<u>(20,933,077)</u>	
Total Expenditures exclude Return of Excess Property Tax	<u><u>\$230,523,657</u></u>	
% of Salaries & Benefit over Total Expenditures exclude Return of Excess Property Tax		<u><u>74.46%</u></u>



2017-18 County School Service Fund Proposed Budget - Projected Expenditures

The following pie chart provides the breakdown of expenditures, excluding the return of prior year excess property tax, estimated at \$230.5M (\$251.4M - \$20.9M).



% Total of Salaries & Benefits = 74.46%



2017-18 CSSF Proposed Budget Unrestricted and Restricted Funds

The following table details the CSSF:

The net decrease in fund balance of approximately \$13.98M is mainly due to the use of carryover funds for one-time capital projects.

1% reserve requirement threshold for facilities is not met.

County School Service Fund (Unrestricted and Restricted)	2017-18 Unrestricted	2017-18 Restricted	2017-18 Total
Revenues	\$ 72,476,931	\$ 164,998,498	\$ 237,475,429
Interfund Transfer In	-	-	-
Contributions	(2,382,877)	2,382,877	-
Total Sources of Funds	\$ 70,094,054	\$ 167,381,375	\$ 237,475,429
Expenditures	\$ 82,031,577	\$ 166,988,465	\$ 249,020,042
Interfund Transfer Out	402,138	2,034,554	2,436,692
Total Usage of Funds	\$ 82,433,715	\$ 169,023,019	\$ 251,456,734
Net Increase/(Decrease) In Fund Balance	\$ (12,339,661)	\$ (1,641,644)	\$ (13,981,305)
Beginning Fund Balance	69,042,737	13,005,125	82,047,862
Ending Fund Balance	\$ 56,703,076	\$ 11,363,481	\$ 68,066,557
Nonspendable	\$ 167,278	\$ -	\$ 167,278
Restricted	-	11,363,481	11,363,481
Committed	-	-	-
Assigned			
Various Assignments	45,560,440	-	45,560,440
Unassigned			
Designated for Economic Uncertainties	10,058,269		10,058,269
Unassigned Reserve	\$ 917,089	\$ -	\$ 917,089



Multiyear Projections

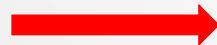


2017-18 County School Service Fund Multi-year Projections - Unrestricted & Restricted

The following table shows SCCOE's projected combined ending fund balances in 2017-18 and the two subsequent fiscal years for unrestricted and restricted programs.

Unassigned reserve balances are declining year over year.

County School Service Fund (Unrestricted and Restricted)	2017-18 Proposed Budget	2018-19 Projected Budget	2019-20 Projected Budget
Revenues	\$ 237,475,429	\$ 247,368,719	\$ 249,016,164
Interfund Transfer In	-	-	-
Total Sources of Funds	\$ 237,475,429	\$ 247,368,719	\$ 249,016,164
Expenditures	\$ 249,020,042	\$ 251,088,990	\$ 251,188,414
Interfund Transfer Out	2,436,692	471,679	474,510
Total Usage of Funds	\$ 251,456,734	\$ 251,560,669	\$ 251,662,924
Net Increase/(Decrease) In Fund Balance	\$ (13,981,305)	\$ (4,191,950)	\$ (2,646,760)
Beginning Fund Balance (Estimated)	82,047,862	68,066,557	63,874,607
Ending Fund Balance	\$ 68,066,557	\$ 63,874,607	\$ 61,227,847
Nonspendable	\$ 167,278	\$ 167,278	\$ 167,278
Restricted	11,363,481	11,099,569	10,805,256
Committed	-	-	-
Assigned			
Various Assignments	45,560,440	42,488,579	40,171,579
Unassigned			
Designated for Economic Uncertainties	10,058,269	10,062,427	10,066,517
Unassigned Reserve	\$ 917,089	\$ 56,754	\$ 17,217



2017-18 County School Service Fund Proposed Budget - Fund Balance Assignments

The following are the items that make up the “Various Assignments” from the previous slide.

Assignments	2017-18 Proposed Budget	2018-19 Projected Budget	2019-20 Projected Budget
Board Designation (Legal)	\$ 176,000	\$ 176,000	\$ 176,000
Facilities	6,470,026	6,128,026	3,386,026
Redevelopment Funds (RDA)	3,013,366	283,505	708,505
Deferred Maintenance	3,077,563	3,077,563	3,077,563
Technology Services	7,107,123	7,107,123	7,107,123
Vacation Liability	1,000,000	1,000,000	1,000,000
Cafeteria Profit Sharing	100,954	100,954	100,954
Return of Excess Property Tax	24,615,408	24,615,408	24,615,408
TOTAL	\$ 45,560,440	\$ 42,488,579	\$ 40,171,579

Note: Assignments in bold were adjusted to balance the county’s support services fund.

2017-18 Proposed Budget and Multi-Year Projection Assumptions



\$4.6M Unrestricted Contribution from Reserves for Special Projects & Program Shortfall

- There are special projects funded through one-time dollars (\$4.6M) (Details provided in Appendix A in the budget documents)
 - This highlights a challenge finding sustainable, ongoing program funding
 - What are the parameters in which we provide programs and services “innovation” funds and how do we evaluate if the initiative has been successful or not?
 - Currently these programs are not funded in 2018-19 and 2019-2020

Assumptions for On-going Contributions Budgeted for Program Support

- Contribution to Alternative Education programs projected below:

Program	2017-18 Proposed Budget	2018-19 Projected Budget	2019-20 Projected Budget
Community Schools	\$1,900,302	\$1,974,757	\$2,000,840
Juvenile Court Schools*	\$1,148,225	\$1,218,440	\$1,230,690
Total	\$3,048,527	\$3,193,197	\$3,231,530

* Juvenile court schools provide public education for juveniles who are incarcerated in facilities run by county probation departments. These schools are operated by the county board of education in the county in which the facility is located. Juveniles who are under the authority of the juvenile court system are required to attend school under California's compulsory education requirements.

- Board authorized Opportunity Youth Academy charter:

Opportunity Youth Academy Charter	\$1,296,107	\$1,376,173	\$1,392,554
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2017-18 Proposed Budget and Multi-Year Projection Assumptions on Compensation

- Salary and benefits for the on-going 4% salary increase in 2017-18; and 3% in 2018-19 for ACE/CTA employees, Psychologists, Social Workers (effective July 1 of each year) and SEIU employees (effective September 1 of each year) are budgeted as per bargaining agreements
- 0% salary increase for 2017-18 and the multiyear projections for the Leadership team
- An additional 0.25 hours increase in 2017-18 is included for ACE/CTA employees
- The estimated costs of step and column changes for all eligible employees are budgeted at 1% in the two subsequent years
- Based on latest actuarial study, Other Post-Employment Benefits (OPEB) rate for 2017-18 is \$3,170 per FTE; 2018-19 is \$3,501 per FTE; and 2019-20 is \$3,792 per FTE

2017-18 Proposed Budget and Multi-Year Projection Assumptions on Pensions

- Estimated STRS and PERS increases are noted below and the increases are included in the multi-years projections (numbers below includes all funds)

	2017-18			2018-19			2019-20		
	%	Est. STRS & PERS	Difference*	%	Est. STRS & PERS	Difference*	%	Est. STRS & PERS	Difference*
STRS^	14.43%	\$ 7,640,543	\$ 1,529,408	16.28%	\$ 8,913,349	\$ 1,272,806	18.13%	\$ 10,025,492	\$ 1,112,143
PERS^	15.531%	\$ 10,027,290	\$ 1,752,102	18.10%	\$ 12,098,627	\$ 2,071,337	20.80%	\$ 14,042,429	\$ 1,943,802

*Amount equals the total current year STRS and PERS liabilities compared to the total prior year STRS and PERS liabilities.

-2017-18 year-over-year increase is estimated based on 2016-17 estimated actual and 2017-18 Proposed Budget

-For 2017-18 through 2019-20, assume a 1% step and column increase each year

-2017-18 includes 4% negotiated salary increase to ACE/CTE employees, Psychologist, Social Workers and SEIU employees

-2018-19 includes 3% negotiated salary increase to ACE/CTE employees, Psychologist, Social Workers and SEIU employees

^STRS and PERS Rate Sources: CalSTRS and CalPERS

- STRS year-over-year increase for 2017-18 through 2019-20 is **\$3,914,357**
- PERS year-over-year increase for 2017-18 through 2019-20 is **\$5,767,241**
- Total pension cost of increase over the three year period is **\$9,681,598**

On-Going STRS and PERS Rate Increases

- Estimated STRS and PERS rates per CalSTRS and CalPERS:

	2020-21	2021-22	2022-23	2023-24	2024-25
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	23.80%	25.20%	26.10%	26.80%	27.30%

- For 2020-21 through 2024-25, assume a 1% salary step and column increase each year. No other salary increases included
- STRS year-over-year increase for 2020-21 through 2024-25 is **\$1.08M**
- PERS year-over-year increase for 2020-21 through 2024-25 is **\$5.33M**



2017-18 Proposed Budget and Multi-Year Projection Assumptions on Indirect Rates

- SCCOE State approved indirect cost rate (ICR) is 10.76%
- In compliance with Board Policy 3100, the ICR are as follows:

Area or Program	2016-17 Indirect Cost Rate %	2017-18 Indirect Cost Rate %	2018-19 & 2019-20 Proposed MYP Indirect Cost Rate %
Alternative Schools	10.00	10.76	10.76
Child Development *	8.00	8.50	8.50
Child Nutrition *	4.92	5.25	5.25
Contracts (Fund 930) *	10.84	10.76	10.76
Environmental Education	5.00	10.76	10.76
Grant Programs *	10.84	10.76	10.76
Head Start *	8.50	8.75	8.75
Migrant Education	8.00	10.76	10.76
SELPA Non Pass-Thru	10.84	10.76	10.76
Special Education *	8.50	9.00	<u>10.76</u>
Technology Services Branch (TSB)	10.84	10.76	10.76
Transportation	10.84	10.76	10.76

*These program rates may be different from the 2017-18 SCCOE State approved ICR of 10.76% due to Grant agency restrictions that limit the indirect cost rate to a level less than the SCCOE State approved ICR, or as established by the County Superintendent.

Other Highlights of 2017-18 Proposed Budget and Multi-Year Projection Assumptions

- \$1.65M is budgeted for Routine Restricted Maintenance (RRMA) for 2017-18. The estimated RRMA for 2018-19 is \$1.51M and for 2019-20, \$1.48M.
 - 2017-18 RRMA is funded with Redevelopment Agency (RDA) funds. RDA funds are available for RRMA, deferred maintenance and other capital projects.
 - Deferred maintenance contribution is funded with RDA funds.
 - The 1% Board policy threshold for contribution to Facility Fund is not met in any of the three budget years.
- Estimated excess property taxes from prior year to be returned to the state in 2017-18 is \$20.9M. (The estimated amount paid back in 2018-19 and 2019-20 is \$24.6M each year)
- May Revision change to one-time mandated claim increased from \$48 to \$170 per ADA, however, the Governor proposes to hold the fund until May 2019. It is not included in the SCCOE's 2017-18 Proposed Budget.

2017-18 Other Funds

Projected Revenues and Expenditures

In addition to the County School Service Fund (CSSF), SCCOE also oversees other funds. Each of the other funds has a specific reporting purpose. The 2017-18 projected revenues and expenditures for the other SCCOE funds are listed below.

Fund #	Fund Name	2017-18 Projected Revenues and Transfer In	2017-18 Projected Expenditures and Transfer	Net Increase (Decrease) to Fund Balance
100	Special Education Pass-Through Fund	\$ 37,731,765	\$ 37,731,765	\$ -
120	Child Development Fund	7,019,407	7,019,407	-
130	Cafeteria Special Revenue Fund	2,055,736	2,055,736	-
350	County School Facilities Fund	-	-	-
560	Debt Service Fund	-	-	-
670	Self-Insurance Fund - Workers' Compensation	4,893,063	4,893,063	-
671	Self-Insurance Fund - OPEB	5,157,257	1,309,951	3,847,306
676	Self-Insurance Fund - Dental	2,897,734	2,897,734	-
677	Self-Insurance Fund - Vision	255,484	255,484	-
678	Self-Insurance Fund - SDI	\$ 52,094	\$ 52,094	\$ -



Next Steps

To balance the 2017-18 Budget the SCCOE has looked aggressively towards 1) revenue enhancements, 2) additional program changes, however, there is still more work to do in the future years...

- Adopt 2017-18 Budget and Local Control and Accountability Plan (LCAP)
 - June 21, 2017
- Complete and Submit the Unaudited Actuals
 - September / October 2017
- Complete and Submit First Interim
 - December 2017



Santa Clara County
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Jon R. Gundry, County Superintendent of Schools

**2017-18
PROPOSED
BUDGET**

Presented on
June 14, 2017

BUSINESS SERVICES BRANCH
INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245



Santa Clara County Office of Education

Jon R. Gundry
County Superintendent of Schools

June 14, 2017

Dear Members of the Santa Clara County Office of Education Family:

In an on-going effort to ensure the Santa Clara County Office of Education's (SCCOE) financial health and sustainability, this budget is a plan for re-establishing a sustainable path for the future.

Over the past several years, the SCCOE has aggressively looked for fiscal solutions, including revenue enhancements and program adjustments. This budget plan continues with that approach and remains centered on the following guiding principles:

1. Adhere to responsible management and fiscal practices.
2. Focus on core services by prioritizing, implementing efficiencies, and eliminating redundancies.
3. Pursue alternative service delivery models that reduce the costs of providing quality services.
4. Maintain a sustainable workforce through a fair and equitable compensation system, managed healthcare costs, and controlled pension obligations.
5. Raise revenues through the support of community partnerships, while protecting and maximizing existing revenue sources through a responsive collection system and full-cost recovery of services rendered.

This budget involves significant policy decisions, difficult budget choices, and decisive actions. Additionally, this plan requires the cooperation and commitment of the management, its employees, and its constituents. There are no easy fixes. The fact of the matter is that the SCCOE has priced itself out of its ability to deliver services at the level and cost its community expects, while at the same time the demand for new programs continues to grow. To address this imbalance, it must adhere to responsible management and fiscal practices, re-examine its core functions, explore alternative service models, and address the ever increasing cost of its workforce. Furthermore, as long as the service level needs and expectations remain consistent, the pursuit of new revenue sources or increases to existing sources must be accomplished.

In order to honor prior commitments and to provide stability for the 2017-18 year, we are considering this a "transitional" budget with much of the work ahead. We are fortunate to have resources to balance next year's budget and use the time to further explore opportunities, challenges and choices to better align expenditures with revenues.

This is a time for "truth" in facing our fiscal realities. Some of these realities are: 1) the State Local Control Funding Formula "hold harmless" did not bring additional funds for SCCOE; 2) Santa Clara is a high cost of living county; 3) the teacher shortage is a critical threat; 4) increased pay, pension and benefits costs will continue to grow; 5) there have been and will likely continue to be reductions in Federal Grants where we face great uncertainty on the future funding from Washington, D.C.; and 6) many programs are continuing to anticipate declining enrollment into the future years.

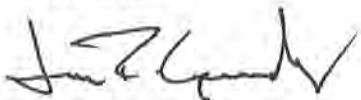
Currently, the SCCOE operates special projects and partnerships with no sustainable funding. While these efforts have significant impact to our diverse stakeholders, they must be considered within the context of our budget. In addition, Alternative Education programs which have been a SCCOE priority, are significantly subsidized. The same holds true for the Board authorized Opportunity Youth Academy (OYA) Charter School. While juvenile court schools are legally mandated, other programs the SCCOE operate are not. It is a challenge finding sustainable, ongoing program funding.

Next year departments, programs and priorities across all branches will be reviewed. Reductions will require the downsizing of staff and elimination of programs. The goal is to develop a plan which: continues to provide quality, educational programs while balancing expenditures to revenues; preserves employee relationships; ensures solutions are found in a collaborative manner; and provides for SCCOE's fiscal solvency.

For future years this budget incorporates firmer fiscal practices, such as: on-going program requirements will not be funded with one-time funds; programs experiencing increased expenditures will have to be "self-balancing"; and the need to increase fees for services. As a County Office, we will explore additional revenue generating models for service provisions and focusing resources on core services.

Difficult decisions will be made regarding personnel, programs, and partnership support. It is imperative our organizational priorities are clearly defined and communicated in order to make budget decisions that improve and enhance education in our region. We will continue to serve the educational community by providing high-quality services. You have my commitment in that endeavor and I look forward to working with you on aligning our resources with our organizational priorities.

Sincerely,



Jon R. Gundry
County Superintendent of Schools

**SANTA CLARA COUNTY OFFICE OF EDUCATION
PROPOSED BUDGET
2017-18**

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**PROPOSED BUDGET
2017-18**

INTRODUCTION

Education Code 1622 states that on or before July 1 of each fiscal year, the county board of education shall adopt an annual budget for the budget year and shall file the budget with the Superintendent of Public Instruction.

For the 2017-18 fiscal year and each fiscal year thereafter, the county board of education shall adopt a budget after the county board of education adopts a local control accountability plan (LCAP) or approves an update to an existing local control and accountability plan if an existing local control and accountability plan or update to a local control and accountability plan is not effective during the budget year.

In addition, the adoption of the LCAP and budget may be held no sooner than one day after the public hearing for the LCAP and budget.

As of the publication of this document, the State budget had not been approved yet. Therefore, this budget is developed based on a set of assumptions and the most up-to-date information available. The County Office of Education has 45 days from the date the State budget is approved to make revisions to its Adopted Budget.

The County School Service Fund (General Fund) is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars for specific purposes.

For the County School Service Fund in 2017-18, total projected revenues (including Transfer-in) are approximately \$237.5M and projected expenditures (including Transfer-out) are approximately \$251.4M. This includes approximately \$20.9M in expenditures to be taken from local property taxes. This amount may change depending on local property taxes. The SCCOE's 2017-18 projected reserve for economic uncertainty, after removing certain designations, is approximately \$10M.

The projected beginning fund balance for 2017-18 is approximately \$82M. The actual fund balance will be determined after the fiscal books for 2016-17 are closed in late August/early September. The State requires at least 2% minimum reserve. The SCCOE's undesignated ending fund balance (reserve) meets the State mandated reserve requirement of 2%, and SCCOE is able to maintain the additional 2% reserve requirement as set forth by Board Policy #3100, for 2017-18 and the two subsequent fiscal years.

SCCOE is required to prepare a multi-year budget projection to determine if the County Office will be able to meet its financial commitments for the two projected out years, 2018-19 and 2019-20. In preparing the MYP, the County Office must develop assumptions based on the most recent available information to drive the projection. Based on these assumptions, the SCCOE reserve is projected at 4.02% and 4.01% for 2018-19 and 2019-20, respectively.

In addition to the County School Service Fund, the Santa Clara County Office of Education maintains other funds to account for revenues and expenditures of specific programs. They are included on pages 23-28 of this document.

**BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2017/18**

Introduction

1. The Local Control Funding Formula (LCFF), an expenditure mechanism for school districts, county offices, and charters that was enacted by the State on June 27, 2013 as part of the State’s 2013/14 Budget, is used for 2017/18 and Multi-Year Budget projections.
2. The LCFF replaced the former revenue limit funding system and more than 40 categorical programs, including the Tier III programs.
3. There are two LCFF funding calculations, the County LCFF Target Entitlement (receives a cost of living adjustment, (COLA)) and the County LCFF Transition Calculation (does not receive a COLA). The SCCOE is funded on the higher amount of the two, which is the County LCFF Transition Calculation.
4. Carryover of any unspent prior year funds for Federal, State, and Local categorical programs and one-time funding requests will be budgeted after the close of the fiscal books for 2016/17 and included in subsequent budget updates.
5. The next official revision of the 2017/18 budget, after Budget Adoption, is the First Interim Report, and this will be presented to the Board around mid-December 2017.

Revenue Assumptions

6. Lottery revenues are projected as follows:
 - Unrestricted at \$144 per ADA; \$226,928
 - Restricted Proposition 20 at \$45 per ADA; \$70,915
7. Alternative Education program funding is calculated using “Per ADA” amount for the Base Grant, Supplemental Grant and Concentration Grant. Supplemental Grant is equal to 35% of the Base Grant for each enrolled student who is an English Learner (EL), eligible for Free and Reduced-Price Meals Program (FRPM), or in foster care. An additional 35% per pupil for the concentration grant for each eligible student enrolled that exceeds 50% of total enrollment.
8. Community School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	82.07%
Estimated ADA	79.00
Based Grant (per ADA)	\$11,597.69
Supplemental/Concentration (per ADA)	\$4,059.19

9. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	135.00
Based Grant (per ADA)	\$11,597.69
Supplemental (per ADA)	\$4,059.19
Concentration (per ADA)	\$2,029.60

10. On August 17, 2016 the Santa Clara County Board of Education (SCCBOE) approved the SCCOE-dependent countywide Opportunity Youth Academy Charter (OYA Charter) petition for the term of September 1, 2016 through June 30, 2021. The estimated ADA for the 2017/18 fiscal year is 68.67 probation referred ADA and 66.33 District of Residence ADA. Charter School Funded County Program ADA is funded with Charter Schools in Lieu Property Taxes, and state aid. Charter School County Program Alternative Education ADA is funded with SCCOE property taxes.

Estimated EL/FRPM/Foster Youth %	82.07%
Estimated ADA	68.67
Based Grant (per ADA)	\$11,597.69
Supplemental/Concentration (per ADA)	\$4,059.19

11. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$344,921 is budgeted.
12. The Governor’s May revise proposes an increase in discretionary one-time funding in the amount of \$1.4 billion, this equates to approximately \$170 per ADA, but the Governor proposes to hold all of the funds until May 2019. The 2017/18 estimate for SCCOE is approximately \$255K based on 2016/17 P-2 ADA but it is not included in the 2017/18 Adopted Budget. As in prior years, these funds will offset the county’s outstanding mandate reimbursement claims on a dollar-for-dollar basis.
13. Interest income is projected to be \$487,286.
14. Projected COLA on state and local share only of Special Education and Child Nutrition revenues updated from the Governor’s May Revise is estimated at 1.56% in 2017/18, and 2.15% in 2018/19 and 2.35% in 2019/20 provided by the School Services of California Dartboard. Adjustments will be made for 2017/18 for the First Interim reporting period as the COLA used for 2017/18 Budget Adoption was 1.48%; 2.40% for 2018/19 and 2.53% for 2019/20.
15. \$1.375M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2017/18, 2018/19, and 2019/20, respectively. The remaining balance of \$8,394,211 has been assigned for RDA in the reserves for 2016/17.
16. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$42.8K for Alternative Education and approximately \$27K for the OYA Charter. Excess taxes COE’s receive a flat amount of \$200.00 per ADA. Proposition 55, Tax Extension to Fund Education and Healthcare, was approved by the voters on November 8, 2016 to extend income tax increases on high income tax payers.
17. The SCCOE will continue:
- a. Contribution to Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2017/18 Proposed Budget	2018/19 Estimated	2019/20 Estimated
County Community Schools	\$1,900,302	\$1,974,757	\$2,000,840
Juvenile Court Schools	\$1,148,225	\$1,218,440	\$1,230,690
Total Alternative Education	\$3,048,527	\$3,193,197	\$3,231,530
Opportunity Youth Academy Charter	\$1,296,107	\$1,376,173	\$1,392,554

Total estimated revenues (exclude the contribution stated in the previous table from the general fund) for Alternative programs and Opportunity Youth Academy Charter are:

Program	2017/18 Proposed Budget	2018/19 Estimated	2019/20 Estimated
County Community Schools	\$2,232,396	\$2,280,733	\$2,325,255
Juvenile Court Schools	\$2,119,372	\$2,169,074	\$2,222,726
Total Alternative Education	\$4,351,768	\$4,449,807	\$4,547,981
Opportunity Youth Academy Charter	\$1,870,111	\$1,914,483	\$1,963,928

b. Contribution to other programs:

Program	2017/18 Proposed Budget	2018/19 Estimated	2019/20 Estimated
General Educational Development (GED/Hi SET) testing (program ending 7/31/2017)	\$8,176	-0-	-0-
Technology to cover County Office (901 district) QCC payroll costs	\$59,094	-0-	-0-
Special Education for Services to 901 districts	\$170,000	-0-	-0-
Alternative Education Dental Program*	\$520,209	-0-	-0-
Educare*	\$623,190	-0-	-0-

*Included as part of the SCCOE funding contributions for special projects under item #18 below.

18. SCCOE funding contributions for special projects from Fund 800 unrestricted reserves for 2017/18 are \$4,578,734. Please refer to Appendix A for more details.
19. The estimated contribution for internal services to our Technology Services Branch for 2017/18 is \$2,992,161 (2017/18 proposed budget also includes use of technology internal fund balance in the amount of \$2,500,000), \$5,762,973 for 2018/19, and \$5,907,346 for 2019/20.¹

Expenditure Assumptions

20. Salary and statutory benefits for the on-going 4% salary increase beginning 7/1/17; and on-going 3% salary increase beginning 7/1/18 to ACE/CTA employees and the Psychologist and Social Workers have been included for 2017/18 and multi-year budget projections as per bargaining agreement considering all conditions have been legally satisfied. An additional .25 hours increase in 2017/18 is included for ACE/CTA.

¹ Fund 800, Support Services has been providing a contribution for internal services to our Technology Services Branch each year due to a reorganization transition that began in 2008/09 and continued through 2010/11. (Technology services was under the Business Branch prior to the reorganization). An agreement was made to reimburse the Technology Services Branch for maintaining/upgrading installation for all computers, printers, laptops, servers, telephone's, SCCOE maintenance and Internet data communications, a database administrator for Migrant Education, site support for AED, Headstart, Special Education, State Preschool, Walden West and processing services for Accounting, Payroll, Human Resources and District Business and Advisory Services.

- 21. Salary and statutory benefits for an on-going 4% salary increase have been approved beginning 9/1/17; on-going 3% salary increase beginning 9/1/18; for SEIU employees have been included in the 2017/18 and 2018/19 multi-year budget projections as per bargaining agreement considering all conditions have been legally satisfied.
- 22. Salary and statutory benefit increases are 0% for the Leadership Team in 2017/18 and 2018/19.
- 23. The estimated costs of step and column changes for all eligible employees are budgeted at 1%.
- 24. The following statutory employee benefits are used in estimating labor costs for 2017/18:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS) *	14.43%	
Public Employee Retirement System (PERS) **		15.531%
OASDI (Social Security)	6.20%	6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance	0.05%	0.05%
Worker's Compensation	1.51% / 5.28%	1.51% / 5.28%
Retiree (OPEB Allocation) – per FTE	\$1,386	\$1,386
Retiree (OPEB-Active) – per FTE	\$1,784	\$1,784

* STRS employer rate is increasing from 12.58% in 2016/17 to 14.43% in 2017/18.

**PERS employer rate is increasing from 13.888% in 2016/17 to 15.531% in 2017/18.

- 25. STRS rates are projected to increase to 16.28% and 18.13% in 2018/19 and 2019/20, respectively. Estimated total cost increase for all Funds is \$1.27M in 2018/19 and \$1.11M in 2019/20. STRS on-behalf has been included in all three fiscal years.
- 26. PERS rates are projected to increase to 18.10% and 20.80% in 2018/19 and 2019/20, respectively. Estimated total cost increase for all Funds is \$2.07M in 2018/19 and \$1.94M in 2019/20.
- 27. Based on latest actuarial study, estimated OPEB rate for 2017/18 is \$3,170 per FTE, 2018/19 is \$3,501 per FTE, and 2019/20 is \$3,792 per FTE.
- 28. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2018/19 and 2019/20 is 6.20%, 1.45% and 0.05%, respectively.
- 29. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Transportation, Head Start, Cafeteria and Child Development, we allocate a rate of 5.28%. All other low incidence classifications will be allocated a rate of 1.51%.
- 30. In fiscal year 2018/19 and 2019/20, an estimated net FTE reduction of 7.00 FTE from Head Start; 8.10 from Environmental Education; and 1.00 FTE from Migrant Education have been included. In 2019/20, an estimated additional FTE reduction of 4.00 FTE from Head Start; and 1.00 FTE from Migrant Education have been included. These adjustments were made in order to balance the individual program's estimated expenditures to their estimated revenues.
- 31. The actual cost for Board Member elections for 2016/17 was \$362,086 and the projected estimate for 2018/19 is \$313K.

- 32. To calculate the Routine Restricted Maintenance Account (RRMA) contribution, use the greater of 2% of the total CSSF unrestricted expenditures or the amount deposited in 2014/15 for the multi-year budgets. The budgeted contribution for 2017/18 is \$1.65M, 2018/19 \$1.51M and 2019/20 is \$1.48M. The 2017/18 RRMA contribution is projected to be made from the Redevelopment Agency Funds (RDA). The 2018/19 and 2019/20 RRMA contributions are projected to be made from the general fund.
- 33. SCCOE will provide transitional Regional Occupational Program (ROP) funding for Fremont Union High School District, Mountain View-Los Altos School District, Palo Alto Unified School District, Gilroy Unified School District, Morgan Hill Unified School District and San Benito COE, during a three-year transitional period at 75% in 2015/16, 50% in 2016/17 and 25% in 2017/18 (\$926,799-budgeted) as specified in the MOU. Funding will cease in 2018/19.
- 34. The SCCOE's 2017/18 California Department of Education approved indirect cost rate is 10.76%.
- 35. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2017/18 are as follows:

Area or Program	2016/17 Indirect Cost Rate %	2017/18 Indirect Cost Rate %	2018/19 & 2019/20 Proposed MYP Indirect Cost Rate %
Alternative Schools	10.00	10.76	10.76
Child Development *	8.00	8.50	8.50
Child Nutrition *	4.92	5.25	5.25
Contracts (Fund 930) *	10.84	10.76	10.76
Environmental Education	5.00	10.76	10.76
Grant Programs *	10.84	10.76	10.76
Head Start *	8.50	8.75	8.75
Migrant Education	8.00	10.76	10.76
SELPA Non Pass-Thru	10.84	10.76	10.76
Special Education *	8.50	9.00	10.76
Technology Services Branch (TSB)	10.84	10.76	10.76
Transportation	10.84	10.76	10.76

*These program rates may be different from the 2017/18 State approved indirect cost rate of 10.76% for SCCOE due to Grant agency restrictions that limit the indirect cost rate to a level less than the State approved rate, or based on Superintendent approval. The State approved Indirect Cost Rate changed from 10.84% in 2016/17 to 10.76% in 2017/18.

County School Service Funds Balance/Reserves

- 36. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$10,058,269 for 2017/18. 2% is mandated by the State and an additional 2% per Board Policy #3100.
- 37. County offices of education are required to return excess property taxes to the state. Prior year's estimated excess property taxes to be returned in 2017/18 have been budgeted in the amount of \$20.9M. The amounts paid back in 2015/16 were \$12.9M; 2016/17, \$17.4M. The estimated excess property taxes to be returned in 2018/19 and 2019/20 are \$24.6M each year.
- 38. Per Board Policy #3100, annual contribution of up to 1% to the Facilities Funds is assigned in the reserve if the funds are available. This is to provide for the replacement, renovation and construction of facilities for SCCOE purposes as. This condition is not met in the projected 2017/18 and multiyear projections; therefore, the assignment is not included in 2017/18r or multiyear projections.
- 39. The \$176K reserve for the Board's Legal Fees Designation will be met in 2017/18, 2018/19 and 2019/20.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17*	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$59,371,891	\$63,041,712
Federal Revenue	72,260	0
Other State Revenue	877,128	685,615
Other Local Revenue	11,399,134	8,749,604
TOTAL REVENUES	71,720,413	72,476,931
B) EXPENDITURES		
Certificated Salaries	9,549,969	9,862,971
Classified Salaries	23,457,775	24,525,938
Employee Benefits	13,223,962	14,192,933
Books and Supplies	1,422,774	2,745,868
Services and Other Operating Expenses	10,812,718	11,125,443
Capital Outlay	2,698,881	9,664,125
Other Outgo	20,294,075	22,835,276
Direct Support/Indirect Costs	(11,236,869)	(12,920,977)
TOTAL EXPENDITURES	70,223,285	82,031,577
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	1,497,129	(9,554,646)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	1,628,783	0
Interfund Transfer Out	513,590	402,138
Contributions/Flexibility Transfers	(3,583,386)	(2,382,877)
TOTAL OTHER FINANCING SOURCES/USES	(2,468,193)	(2,785,015)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(971,064)	(12,339,661)
F) BEGINNING FUND BALANCE	70,013,801	69,042,737
G) ENDING FUND BALANCE	\$69,042,737	\$56,703,076

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17*	Proposed Budget 2017-18
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$25,000	\$25,000
Stores	142,278	142,278
All Others (Accounts Receivable)	968,839	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned		
Board Designation (Legal)	176,000	176,000
Carryover Unspent Funds	681,708	0
Deferred Maintenance (FMP)	3,768,224	3,077,563
Facilities	10,515,584	6,470,026
Redevelopment Funds (RDA)	8,394,211	3,013,366
Technology Services	9,607,123	7,107,123
Return of Prior Year Excess Tax	20,933,077	24,615,408
Cafeteria Profit Sharing	100,954	100,954
Vacation Liability	2,439,556	1,000,000
Total Assignments	57,752,554	45,727,718
e) Reserve:		
State Mandated Reserve	4,665,735	5,029,135
Board Maintained Reserve	4,665,736	5,029,134
Unassigned Reserve	1,958,712	917,089
Total Reserve (\$)	11,290,183	10,975,358
Total Reserve (%)	4.84%	4.36%
ENDING FUND BALANCE (a + b)	\$69,042,737	\$56,703,076

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOLSERVICE FUND REVENUES
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) LCFF SOURCES		
State Aid	\$5,689,213	\$5,436,814
Education Protection Acct (EPA)	63,238	69,800
Property Taxes	189,059,966	151,403,711
Property Taxes Transfer SELPA	(135,440,526)	(93,868,613)
TOTAL LCFF SOURCES	59,371,891	63,041,712
B) FEDERAL REVENUE		
Medi-Cal Administrative Activities (MAA)	72,260	0
TOTAL FEDERAL REVENUE	72,260	0
C) OTHER STATE REVENUE		
Mandated Cost Block Grant & Reimbursement	673,867	349,487
State Lottery Revenue	107,761	240,628
All Other State Revenue	95,500	95,500
TOTAL OTHER STATE REVENUE	877,128	685,615
D) OTHER LOCAL REVENUE		
Interest Income	661,391	487,286
Community Redevelopment Funds	1,766,869	1,375,000
Interagency Services	4,333,828	4,260,121
All Other Fees & Contract	1,326,086	164,600
All Other Local Revenues	2,465,615	1,845,319
All Other Sales	298,253	100,000
Tuition	547,092	517,278
TOTAL OTHER LOCAL REVENUE	11,399,134	8,749,604
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$71,720,413	\$72,476,931

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17*	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$73,157,193	\$81,105,930
Federal Revenue	45,345,782	44,057,269
Other State Revenue	11,016,207	11,482,202
Other Local Revenue	28,573,683	28,353,097
TOTAL REVENUES	158,092,864	164,998,498
B) EXPENDITURES		
Certificated Salaries	40,664,577	43,854,488
Classified Salaries	36,793,068	37,778,116
Employee Benefits	37,841,391	41,427,553
Books and Supplies	2,006,679	2,939,462
Services and Other Operating Expenses	28,646,393	26,043,312
Capital Outlay	1,164,519	504,814
Other Outgo	3,242,071	2,163,042
Direct Support/Indirect Costs	10,648,039	12,277,678
TOTAL EXPENDITURES	161,006,738	166,988,465
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(2,913,873)	(1,989,967)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer Out	1,543,157	2,034,554
Contributions/Flexibility Transfers	3,583,386	2,382,877
TOTAL OTHER FINANCING SOURCES/USES	2,040,229	348,323
E) NET INCREASE (DECREASE) IN FUND BALANCE	(873,644)	(1,641,644)
F) BEGINNING FUND BALANCE	13,878,769	13,005,125
G) ENDING FUND BALANCE	13,005,125	11,363,481
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
All Others (Accounts Receivable)	2,327,736	0
Total Assignments	2,327,736	0
b) Restricted:		
Carryover of Unspent Funds	10,677,389	11,363,481
ENDING FUND BALANCE (a + b)	\$13,005,125	\$11,363,481

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) LCFF SOURCES		
Special Ed Property Tax Transfer	\$73,157,193	\$81,105,930
Total Sources	73,157,193	81,105,930
B) FEDERAL REVENUE		
Special Ed IDEA -Basic	2,495,199	2,579,133
Special Ed IDEA -Preschool	87,309	448,502
Special Ed Preschool Local	186,974	0
Special Ed Preschool Staff Development	40	908
Special Ed Preschool Desired results	22,218	25,000
Special Ed IDEA Early Intervention	787,560	787,560
Special Ed Supporting Inclusive Practice	341,006	0
RLA Administrative (SELPA)	998	0
Head Start Program	20,972,100	22,222,190
Early Head Start	2,202,001	3,077,888
Title I: Part A Low Incidence	761,220	1,160,777
Title I: Part D Delinquent	179,618	357,531
Title I: Migrant Education	12,917,940	9,276,060
Title I: Even Start Migrant Education	655,300	477,267
Workability II, Transitions Partnership Program	112,472	240,056
Embedded Instruction	123,248	158,262
CA Promise	8,565	0
RSDSS Grant	675,199	595,000
Homeless Children & Foster Youth	415,179	385,611
Title II: Part A Teacher Quality	20,838	32,126
Title III: Limited English Proficiency	39,207	38,231
Title III: Technical Assistance	68,431	183,480
Medi-Cal Billing Option	2,000,000	2,000,000
Other Restricted Federal Programs	273,160	11,687
TOTAL FEDERAL REVENUE	45,345,782	44,057,269
C) OTHER STATE REVENUE		
Special Education Charter School	272,696	317,753
Special Education All Other State Revenue	4,728,193	5,515,293
Special Education Workability	142,648	142,648
Special Education-Early Ed Exceptional Needs	3,249,204	3,333,712
Special Education - SELPA Equip/Supplies	356,042	365,072
Special Education - RLA Administrative Services	812,798	975,551
Lottery: Instructional Materials	61,372	75,196
Tobacco Use Prevention Education (TUPE)	164,546	156,852
Foster Youth Programs	491,967	499,777
Career Technical Ed Incentive	166,665	0
CA Clean Jobs Act	331,773	100,348
All Other State Revenue	238,303	0
TOTAL OTHER STATE REVENUE	11,016,207	11,482,202

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
D) OTHER LOCAL REVENUE		
Special Education Trsf Apportionment from District	\$12,774,747	\$12,047,850
Special Ed Non Public Schools Trsf Apportionment from District	3,356,338	3,071,797
Special Ed -San Andreas Regional Center	806,089	1,176,636
Special Ed - Interagency Services Between LEA's	600	0
Special Ed - All Other Local Revenue	13,990	0
Tuition	2,722,246	3,105,453
SELPA Staff Development	29,725	16,646
Walden West Special Events	9,607	0
Walden West All other Fees and Contracts	3,590,974	3,677,143
Walden West Food Service Sales/Leases/Other	126,000	132,300
Walden West Donations	620	0
AED Scholarships	5,000	0
Teacher Recognition Day Donations	9,625	9,500
All Other Local Revenue - Teacher Recognition Day	0	4,000
Inclusion Collaborative Donations	103,134	100,000
Visual & Performing Arts (VAPA)	9,469	0
Head Start El Camino Grant	40,000	0
Interagency Services/LEA's-Early Learning Workshop Fees	1,700	0
Interagency Services/LEA's-Sobrato Matching Funds	90,381	0
Interagency Services/LEA's-Seminars	180,450	283,925
All Other Fees & Contracts/Local revenue-Seminars	228,800	171,050
Interagency Services/LEA's-School Improvement	5,000	1,000
All Other Fees & Contracts-R.W. Johnson Foundation	16,106	20,000
All Other Fees & Contracts-Library Service	23,707	23,525
All Other Local Revenue-Library Services	881	1,000
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000
All Other Fees & Contracts-Applicant Fingerprint Services	1,480	1,480
Interagency Services/LEA's-HiSET	8,000	0
All Other Fees & Contracts-HiSET	22,000	0
Interagency Services/LEA's-Superintendent's Office	49,900	44,701
Interagency Services/LEA's-ASAP Connect	32,025	67,279
All Other Fees & Contracts-ASAP Connect	27,480	0
Interagency Services/LEA's-Inclusion Collaborative	58,830	135,950
All Other Fees & Contracts-SELPA AU/Parent	65	0
All Other Fees & Contracts- Inclusion collaborative	265,152	367,360
Interagency Services/LEA's-Response to Instr & Intervention	491,000	550,000
Donations-Assessment & Accountability	5,000	0
Interagency Services/LEA's-School Leadership	350,000	42,000
All Other Fees & Contracts-School Leadership	594,000	1,109,625
All Other Local Revenue - School Leadership	(21,906)	0
All Other Fees & Contracts-VAPA Grant	170,367	26,889
All Other Fees & Contracts-Packard Foundation Grants	200,406	180,646
Interagency Services/LEA's-EPIC Credentials	2,100	0
All Other Fees & Contracts-EPIC Credentials	156,700	469,250
All Other Fees & Contracts-Bechtel Grant-ASAPConnect	239,412	0
All Other Fees & Contracts-ETS Training	22,500	11,250
All Other Local-Facilities	9,119	0
All Other Local-QRIS CPIN	53,992	30,878

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
OTHER LOCAL REVENUE CONTINUED		
All Other Fees & Contracts - CDE After School/21st Century	\$380,332	\$399,964
All Other Local-Silicon Valley Comm Foundation	1,231,174	1,000,000
All Other Local-Ridder Park Cluster Donations	5,365	0
TOTAL OTHER LOCAL REVENUE	28,573,682	28,353,097
TOTAL CATEGORICAL PROGRAM REVENUES	\$158,092,864	\$164,998,498

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

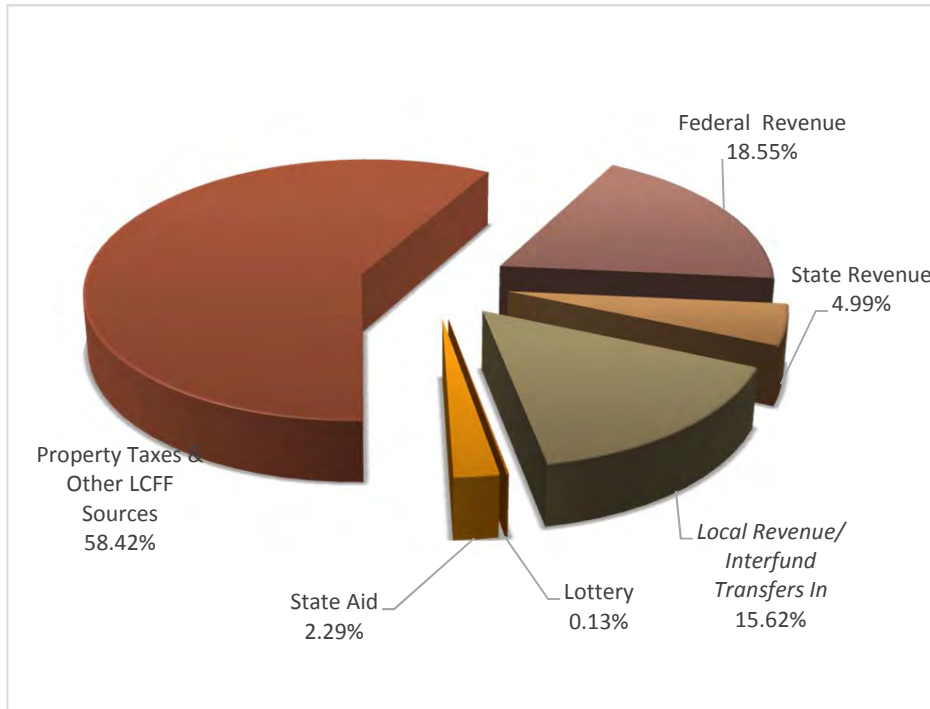
	Estimated Actual 2016-17*	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$132,529,084	\$144,147,642
Federal Revenue	45,418,042	44,057,269
Other State Revenue	11,893,335	12,167,817
Other Local Revenue	39,972,817	37,102,701
TOTAL REVENUES	229,813,278	237,475,429
B) EXPENDITURES		
Certificated Salaries	50,214,546	53,717,459
Classified Salaries	60,250,843	62,304,054
Employee Benefits	51,065,353	55,620,486
Books and Supplies	3,429,454	5,685,330
Services and Other Operating Expenses	39,459,111	37,168,755
Capital Outlay	3,863,400	10,168,939
Other Outgo	23,536,146	24,998,318
Direct Support/Indirect Costs	(588,830)	(643,299)
TOTAL EXPENDITURES	231,230,022	249,020,042
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(1,416,745)	(11,544,613)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	1,628,783	0
Interfund Transfer Out	2,056,747	2,436,692
TOTAL OTHER FINANCING SOURCES/USES	(427,964)	(2,436,692)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(1,844,708)	(13,981,305)
F) BEGINNING FUND BALANCE	83,892,570	82,047,862
G) ENDING FUND BALANCE	\$82,047,862	\$68,066,557

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17*	Proposed Budget 2017-18
H) COMPONENTS OF ENDING FUND BALANCE		
a) Nonspendable		
Revolving Cash	\$25,000	\$25,000
Stores/Prepaid Expenditures	142,278	142,278
All Others (Accounts Receivable)	3,296,575	0
b) Restricted	10,677,389	11,363,481
c) Assigned:		
Board Designation (Legal)	176,000	176,000
Carryover Unspent Funds	681,708	0
Deferred Maintenance (FMP)	3,768,224	3,077,563
Facilities	10,515,584	6,470,026
Redevelopment Funds (RDA)	8,394,211	3,013,366
Technology Services	9,607,123	7,107,123
Return of Prior Year Excess Tax	20,933,077	24,615,408
Cafeteria Profit Sharing	100,954	100,954
Vacation Liability	2,439,556	1,000,000
Total Assignments (a+b+c)	70,757,679	57,091,199
d) Reserve for Economic Uncertainty:		
State Mandated Reserve	4,665,735	5,029,135
Board Maintained Reserve	4,665,736	5,029,134
e) Unassigned Amount	1,958,712	917,089
Total Reserve (\$)	11,290,183	10,975,358
Total Reserve (%)	4.84%	4.36%
ENDING FUND BALANCE (a thru e)	\$82,047,862	\$68,066,557

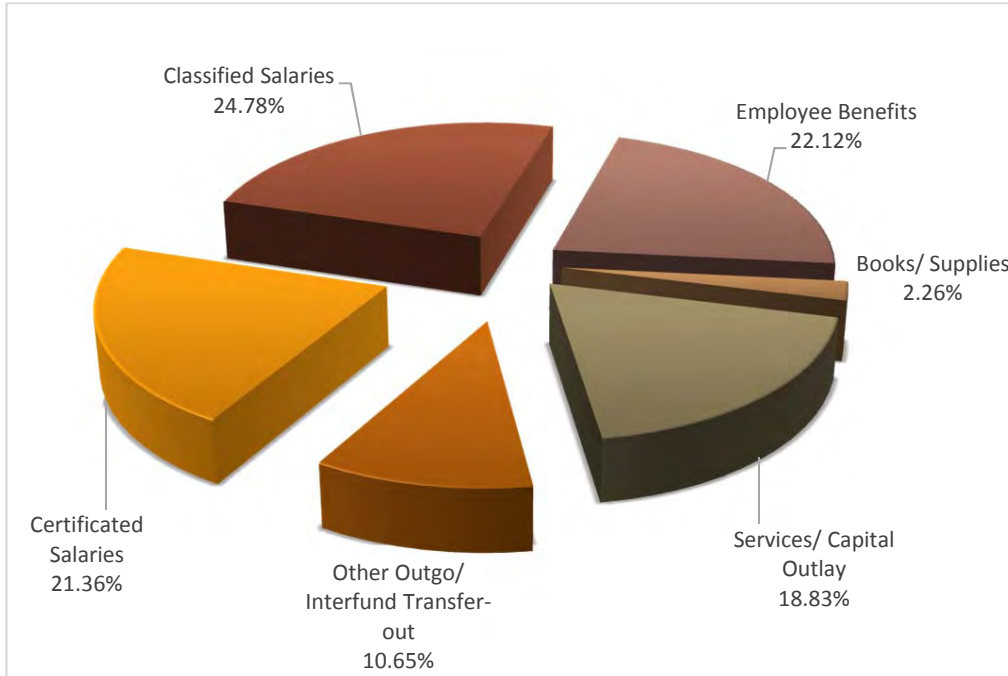
* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2017-18 PROPOSED BUDGET**



Revenue Category	2017-18 Proposed Budget	% of Total
State Aid	\$5,436,814	2.29%
Property Taxes & Other LCFF Sources	138,710,828	58.42%
Federal Revenue	44,057,269	18.55%
State Revenue	11,851,993	4.99%
Local Revenue/Interfund Transfer In	37,102,701	15.62%
Lottery	315,824	0.13%
Total Revenue	\$237,475,429	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2017-18 PROPOSED BUDGET**



Expenditures Category	2017-18 Proposed Budget	% of Total
Certificated Salaries	\$53,717,459	21.36%
Classified Salaries	62,304,054	24.78%
Employee Benefits	55,620,486	22.12%
Sub-total Salaries & Benefits	171,641,999	68.26%
Books/Supplies	5,685,330	2.26%
Services/Capital Outlay	47,337,694	18.83%
Other Outgo/ Interfund Transfer-out	26,791,711	10.65%
Total Expenditures	\$251,456,734	100.00%

Back-out Return of Excess Property Tax	<u>(20,933,077)</u>
Total Expenditures exclude Return of Excess Property Tax	<u>230,523,657</u>

% of Salaries & Benefit over Total Expenditures exclude Return of Excess Property Tax	<u>74.46%</u>
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**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2017/18 PROPOSED BUDGET**

	Estimated Actual 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$59,371,891	\$ 63,041,712	\$63,056,886	\$63,077,455
Federal Revenues	72,260	-	-	-
Other State Revenues	877,128	685,615	681,049	681,049
Other Local Revenues	11,399,134	8,749,604	9,122,907	9,226,796
Other Financing Sources/Transfers In	1,628,783	-	-	-
Contributions	(3,583,386)	(2,382,877)	(1,048,602)	(1,117,501)
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$69,765,810	\$ 70,094,054	\$ 71,812,240	\$ 71,867,799
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$9,549,969	\$ 9,862,971	\$ 9,552,752	\$ 8,875,537
Step & Column Adjustments			90,958	88,459
Other Adjustments			(768,173)	-
Total Certificated Salaries	\$9,549,969	\$ 9,862,971	\$ 8,875,537	\$ 8,963,996
Classified Salaries				
Base Salaries	\$23,457,774	\$ 24,525,938	\$ 24,468,619	\$ 24,783,891
Step & Column Adjustments			247,729	247,759
Other Adjustments			76,230	-
Total Classified Salaries	\$23,457,774	\$ 24,525,938	\$ 24,792,578	\$ 25,031,650
Employee Benefits	\$13,223,962	\$ 14,192,933	\$ 15,164,608	\$ 16,185,297
Books & Supplies	1,422,774	2,745,868	1,936,831	1,917,518
Services & Other Operating Expenses	10,812,718	11,125,443	9,061,102	9,191,834
Capital Outlay	2,698,881	9,664,125	4,803,469	1,841,608
Other Outgo	20,294,075	22,835,276	25,590,808	25,590,808
Direct Support/Indirect Costs	(11,236,869)	(12,920,977)	(14,484,655)	(14,502,465)
Other Financing Uses/Transfers Out	513,590	402,138	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$70,736,874	\$ 82,433,715	\$ 75,740,278	\$ 74,220,246
NET INCREASE/(DECREASE) IN FUND BALANCE	(\$971,064)	\$ (12,339,661)	\$ (3,928,038)	\$ (2,352,447)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2017/18 PROPOSED BUDGET

	Estimated Actual 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
BEGINNING FUND BALANCE	\$70,013,801	\$ 69,042,737	\$ 56,703,076	\$ 52,775,038
ENDING FUND BALANCE	\$69,042,737	\$ 56,703,076	\$ 52,775,038	\$ 50,422,591
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	142,278	142,278	142,278	142,278
All Others (Accounts Receivable)	968,839	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	10,515,584	6,470,026	6,128,026	3,386,026
Redevelopment Funds (RDA)	8,394,211	3,013,366	283,505	708,505
Deferred Maintenance (FMP)	3,768,224	3,077,563	3,077,563	3,077,563
Technology Services	9,607,123	7,107,123	7,107,123	7,107,123
Vacation Liability	2,439,556	1,000,000	1,000,000	1,000,000
Cafeteria Profit Sharing	100,954	100,954	100,954	100,954
Return of Excess Property Tax	20,933,077	24,615,408	24,615,408	24,615,408
Carryover of Unspent Funds	681,708	-	-	-
Total Assignments	\$ 57,752,554	\$ 45,727,718	\$ 42,655,857	\$ 40,338,857
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,331,471	\$ 10,058,269	\$ 10,062,427	\$ 10,066,517
Undesignated Reserve	1,958,712	917,089	56,754	17,217
Total Reserve (\$)	\$ 11,290,183	\$ 10,975,358	\$ 10,119,181	\$ 10,083,734
Total Reserve (%)	4.84%	4.36%	4.02%	4.01%
ENDING FUND BALANCE (a + b)	\$ 69,042,737	\$ 56,703,076	\$ 52,775,038	\$ 50,422,591

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2017/18 PROPOSED BUDGET**

	Estimated Actual 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 73,157,193	\$ 81,105,930	\$ 81,149,243	\$ 81,194,722
Federal Revenues	45,345,781	44,057,269	43,911,235	43,555,186
Other State Revenues	11,016,207	11,482,202	20,788,311	23,577,653
Other Local Revenues	28,573,683	28,353,097	28,659,088	27,703,303
Other Financing Sources/Transfers In	-	-	-	-
Contributions	3,583,386	2,382,877	1,048,602	1,117,501
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 161,676,250	\$ 167,381,375	\$ 175,556,479	\$ 177,148,365
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 40,664,577	\$ 43,854,488	\$ 43,973,316	\$ 45,506,850
Step & Column Adjustments			451,441	480,608
Other Adjustments			1,085,548	(352,981)
Total Certificated Salaries	\$ 40,664,577	\$ 43,854,488	\$ 45,510,305	\$ 45,634,477
Classified Salaries				
Base Salaries	\$ 36,793,068	\$ 37,778,116	\$ 39,123,109	\$ 39,624,494
Step & Column Adjustments			399,327	393,731
Other Adjustments			113,284	(193,152)
Total Classified Salaries	\$ 36,793,068	\$ 37,778,116	\$ 39,635,720	\$ 39,825,073
Employee Benefits	\$ 37,841,391	\$ 41,427,553	\$ 41,340,486	\$ 46,847,136
Books & Supplies	2,006,680	2,939,462	5,668,129	2,337,724
Services & Other Operating Expenses	28,646,393	26,043,312	24,647,504	23,529,678
Capital Outlay	1,164,519	504,814	431,000	431,000
Other Outgo	3,242,071	2,163,042	3,732,614	3,903,274
Direct Support/Indirect Costs	10,648,039	12,277,678	14,382,954	14,459,806
Other Financing Uses/Transfers Out	1,543,156	2,034,554	471,679	474,510
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 162,549,894	\$ 169,023,019	\$ 175,820,391	\$ 177,442,678
NET INCREASE/(DECREASE) IN FUND BALANCE	(873,644)	(1,641,644)	(263,912)	(294,313)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2017/18 PROPOSED BUDGET**

	Estimated Actual 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
BEGINNING FUND BALANCE	\$ 13,878,769	\$ 13,005,125	\$ 11,363,481	\$ 11,099,569
ENDING FUND BALANCE	<u>\$ 13,005,125</u>	<u>\$ 11,363,481</u>	<u>\$ 11,099,569</u>	<u>\$ 10,805,256</u>
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	2,327,736	-	-	-
Carryover of Unspent Funds	<u>10,677,389</u>	<u>11,363,481</u>	<u>11,099,569</u>	<u>10,805,256</u>
Total Assignments	\$ 13,005,125	\$ 11,363,481	\$ 11,099,569	\$ 10,805,256
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	<u>\$ 13,005,125</u>	<u>\$ 11,363,481</u>	<u>\$ 11,099,569</u>	<u>\$ 10,805,256</u>

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2017/18 PROPOSED BUDGET**

	Estimated Actual 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 132,529,084	\$ 144,147,642	\$ 144,206,129	\$ 144,272,177
Federal Revenues	45,418,041	44,057,269	43,911,235	43,555,186
Other State Revenues	11,893,335	12,167,817	21,469,360	24,258,702
Other Local Revenues	39,972,817	37,102,701	37,781,995	36,930,099
Other Financing Sources/Transfers In	1,628,783	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 231,442,060	\$ 237,475,429	\$ 247,368,719	\$ 249,016,164
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 50,214,546	\$ 53,717,459	\$ 53,526,068	\$ 54,382,387
Step & Column Adjustments			542,399	569,067
Other Adjustments			317,375	(352,981)
Total Certificated Salaries	\$ 50,214,546	\$ 53,717,459	\$ 54,385,842	\$ 54,598,473
Classified Salaries				
Base Salaries	\$ 60,250,842	\$ 62,304,054	\$ 63,591,728	\$ 64,408,385
Step & Column Adjustments			647,056	641,490
Other Adjustments			189,514	(193,152)
Total Classified Salaries	\$ 60,250,842	\$ 62,304,054	\$ 64,428,298	\$ 64,856,723
Employee Benefits	\$ 51,065,353	\$ 55,620,486	\$ 56,505,094	\$ 63,032,433
Books & Supplies	3,429,454	5,685,330	7,604,960	4,255,242
Services & Other Operating Expenses	39,459,111	37,168,755	33,708,606	32,721,512
Capital Outlay	3,863,400	10,168,939	5,234,469	2,272,608
Other Outgo	23,536,146	24,998,318	29,323,422	29,494,082
Direct Support/Indirect Costs	(588,830)	(643,299)	(101,701)	(42,659)
Other Financing Uses/Transfers Out	2,056,746	2,436,692	471,679	474,510
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 233,286,768	\$ 251,456,734	\$ 251,560,669	\$ 251,662,924
NET INCREASE/(DECREASE) IN FUND BALANCE	(1,844,708)	(13,981,305)	(4,191,950)	(2,646,760)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2017/18 PROPOSED BUDGET**

	Estimated Actual 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
BEGINNING FUND BALANCE	\$ 83,892,570	\$ 82,047,862	\$ 68,066,557	\$ 63,874,607
ENDING FUND BALANCE	\$ 82,047,862	\$ 68,066,557	\$ 63,874,607	\$ 61,227,847
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	142,278	142,278	142,278	142,278
All Others (Accounts Receivable)	3,296,575	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	10,515,584	6,470,026	6,128,026	3,386,026
Redevelopment Funds (RDA)	8,394,211	3,013,366	283,505	708,505
Deferred Maintenance (FMP)	3,768,224	3,077,563	3,077,563	3,077,563
Technology Services	9,607,123	7,107,123	7,107,123	7,107,123
Vacation Liability	2,439,556	1,000,000	1,000,000	1,000,000
Cafeteria Profit Sharing	100,954	100,954	100,954	100,954
Return of Excess Property Tax	20,933,077	24,615,408	24,615,408	24,615,408
Carryover of Unspent Funds	11,359,097	11,363,481	11,099,569	10,805,256
Total Assignments	\$ 70,757,679	\$ 57,091,199	\$ 53,755,426	\$ 51,144,113
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,331,471	\$ 10,058,269	\$ 10,062,427	\$ 10,066,517
Undesignated Reserve	1,958,712	917,089	56,754	17,217
Total Reserve (\$)	\$ 11,290,183	\$ 10,975,358	\$ 10,119,181	\$ 10,083,734
Total Reserve (%)	4.84%	4.36%	4.02%	4.01%
ENDING FUND BALANCE (a + b)	\$ 82,047,862	\$ 68,066,557	\$ 63,874,607	\$ 61,227,847

SANTA CLARA COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	39,405,026	28,253,467
Other State Revenue	8,931,552	8,194,606
Other Local Revenue	1,245,180	1,283,692
TOTAL REVENUES	49,581,758	37,731,765
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	49,581,758	37,731,765
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	49,581,758	37,731,765
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	0	0
F) BEGINNING FUND BALANCE	0	0
G) ENDING FUND BALANCE	0	0
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	0	0
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$0	\$0

**SANTA CLARA COUNTY OFFICE OF EDUCATION
CHILD DEVELOPMENT FUND (FUND 120)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET**

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	573,459	771,232
Other State Revenue	6,080,517	4,625,003
Other Local Revenue	183,827	53,600
TOTAL REVENUES	6,837,803	5,449,835
B) EXPENDITURES		
Certificated Salaries	1,819,678	1,597,345
Classified Salaries	1,992,049	1,741,879
Employee Benefits	1,961,008	1,781,432
Books and Supplies	137,070	164,085
Services and Other Operating Expenses	2,106,524	1,193,847
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	496,592	540,819
TOTAL EXPENDITURES	8,512,921	7,019,407
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(1,675,118)	(1,569,572)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	1,708,792	1,569,572
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	1,708,792	1,569,572
E) NET INCREASE (DECREASE) IN FUND BALANCE	33,674	0
F) BEGINNING FUND BALANCE	155,482	189,156
G) ENDING FUND BALANCE	189,156	189,156
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	189,156	189,156
c) Committed	0	0
d) Assigned	0	0
Total Assignments	189,156	189,156
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$189,156	\$189,156

SANTA CLARA COUNTY OFFICE OF EDUCATION
CAFETERIA FUND (FUND 130)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	1,111,631	1,116,821
Other State Revenue	69,149	68,795
Other Local Revenue	445,003	3,000
TOTAL REVENUES	1,625,783	1,188,616
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	657,093	683,844
Employee Benefits	425,446	396,034
Books and Supplies	641,787	619,070
Services and Other Operating Expenses	150,429	254,308
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	92,238	102,480
TOTAL EXPENDITURES	1,966,993	2,055,736
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(341,210)	(867,120)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	347,955	867,120
Interfund Transfer Out	25,000	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	322,955	867,120
E) NET INCREASE (DECREASE) IN FUND BALANCE	(18,255)	0
F) BEGINNING FUND BALANCE	25,091	6,836
G) ENDING FUND BALANCE	6,836	6,836
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	6,836	6,836
c) Committed	0	0
d) Assigned	0	0
Total Assignments	6,836	6,836
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$6,836	\$6,836

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL FACILITIES FUND (FUND 350)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	(51,964)	0
Other Local Revenue	3,423	0
TOTAL REVENUES	(48,541)	0
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	0	0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(48,541)	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(48,541)	0
F) BEGINNING FUND BALANCE	369,325	320,784
G) ENDING FUND BALANCE	320,784	320,784
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	320,784	320,784
c) Committed	0	0
d) Assigned	0	0
Total Assignments	320,784	320,784
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$320,784	\$320,784

SANTA CLARA COUNTY OFFICE OF EDUCATION
DEBT SERVICE FUND (FUND 560)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	8	0
TOTAL REVENUES	\$8	\$0
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$0	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$8	\$0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$8	\$0
F) BEGINNING FUND BALANCE	\$10,175	\$10,183
G) ENDING FUND BALANCE	\$10,183	\$10,183
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	10,183	10,183
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$10,183	\$10,183
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	\$0	\$0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$10,183	\$10,183

SANTA CLARA COUNTY OFFICE OF EDUCATION
SELF-INSURANCE FUND (FUND 670)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017-18 PROPOSED BUDGET

	Estimated Actual 2016-17	Proposed Budget 2017-18
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	13,323,421	13,255,632
TOTAL REVENUES	\$13,323,421	\$13,255,632
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	266,716	271,423
Employee Benefits	89,156	93,792
Books and Supplies	41,050	48,409
Services and Other Operating Expenses	7,028,432	8,994,702
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$7,425,354	\$9,408,326
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$5,898,067	\$3,847,306
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	1,603,783	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$1,603,783)	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$4,294,284	\$3,847,306
F) BEGINNING FUND BALANCE	\$6,663,018	\$10,957,302
G) ENDING FUND BALANCE	\$10,957,302	\$14,804,608
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$0	\$0
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	10,957,302	14,804,608
Total Reserve (\$)	\$10,957,302	\$14,804,608
Total Reserve (%)	4.70%	5.89%
ENDING FUND BALANCE (a + b)	\$10,957,302	\$14,804,608

**Santa Clara County Office of Education
Internal Business Services**

APPENDIX A

**BUDGET INCREASE REQUEST FORM
2017-18 One-Time Funding Request**

Branch # (Budget Office to Assign #)	SCCOE GOALS # 1-4	Special Projects / Innovation Programs and Services	\$ Amount Approved
Sup1	2	Request a one time funding to cover the expenses incurred for DataZone Warehouse services for Luther Burbank School District as defined in the MOU dated March 6, 2017 in CC 544110	\$5,000
ESB1	2	AAPI INITIATIVE: implement a mentoring program for Aisan American Pacific Islander educators and administrators. This group will neet to receive professional development and be matched with a mentor. By doing so, we hope to increase the number of Asian American Pacific Islander educators and administrators in the county.	\$10,000
ESB2	1, 2	AFRICAN AMERICAN COLLEGE READINESS SUMMIT: a "My Brothers' Keeper" initiative annual event where over 500 middle and high school students from across the county are exposed to a university setting and attend a variety of breakout sessions to foster a college-going mindset. This is done in partnership with a variety of community organizations.	\$5,000
ESB3	1, 2	EDLEADER21: the nations first PLC dedicated to helping district leaders enhance the 4Cs in schools, preparing students for citizenship in a changing economic landscape. The PLC provides tools and resources, networking and collaboration opportunities, professional development and projects in a consortium for leaders to use the 7 steps for educational leaders to successfully implement true 21st century learning in their schools/districts. COE would pay for a county-wide subscription for all districts in Santa Clara County and all charter schools under the SCCOE umbrella.	\$139,300
ESB4	1, 2	GREENE SCHOLARS: A long-term science, technooogy, engineering and math (STEM) initiative for African American students in grades 3-12. For the past ten years, 100% of the Greene Scholars Program students have graduated from high school on time, 100% have enrolled in college, 90% have graduated in four years with BA or BS degrees and nearly 28% of those have been in STEM fields; almost three times the national average for African Americans.	\$12,500
ESB5	1, 2	COLLEGE DAY: a coordinated, multi-agency effort annually held in October full of activities and guest speakers across the county.	\$5,000
ESB6	1, 2	PARENT UNIVERSITY: a parental/family engagement summit and follow-up with monthly training.	\$42,000

**Santa Clara County Office of Education
Internal Business Services**

APPENDIX A

**BUDGET INCREASE REQUEST FORM
2017-18 One-Time Funding Request**

Branch # (Budget Office to Assign #)	SCCOE GOALS # 1-4	Special Projects / Innovation Programs and Services	\$ Amount Approved
ESB7	1, 2	TOSA INSTRUCTIONAL COACHES INSTITUTE: two-day kick-off in the summer and a monthly convening of TOSAs and instructional coaches from across the county. Costs are those not covered by the proposed fee each district/charter would pay for participation.	\$5,638
ESB8	1, 2	PROJECT WORD: a culturally relevant school-based intervention program for underachieving African American students in the East Side Union HSD that includes tutoring, mentoring, field trips, guest speakers, and progress monitoring.	\$24,875
ESB9	2, 3	USC URBAN SUPERINTENDENTS' ACADEMY: reimburse up to five people accepted to the program at \$7,200 per person. Program cost is \$7,700; SCCOE will offset all but \$500 for each person accepted, not to exceed five people.	\$36,000
ESB10	1, 2	HISPANIC FOUNDATION OF SILICON VALLEY: support for the operation of their Family College Success Center (FCSC) to improve the quality of life for Silicon Valley Latinos and the prosperity of the region by increasing the number of Latino students that excel in high school, enter and graduate from college. The FCSC serves as a resource hub for Latino families to increase educational opportunities for Latino students; a one-stop-center for college aspiring middle and high school students and their parents to obtain college access information, advice, guidance, workshops and online resources.	\$50,000
ESB13	1,2	Hispanic Foundation - Hispanic report card	\$10,000
ESB13	1,2	Multilingual Ed services - The Multilingual Education Services Team (M.E.T.) is an integral part of the Santa Clara County Office of Education's Curriculum and Instruction department. Our services support English learner achievement and create opportunities for students across the county to become biliterate and multiliterate. We build capacity of schools and districts through professional development, technical assistance, networking, and other resources. The primary goal of M.E.T. is to prepare globally competent students for the 21st century success and to eliminate the achievement gap for English learners. The M.E.T. is comprised of content experts in: Biliteracy, English Language Arts/Literacy/Humanities, English Language Development, Title III Federal Program for English learners and immigrant students.	\$385,830

**Santa Clara County Office of Education
Internal Business Services**

APPENDIX A

**BUDGET INCREASE REQUEST FORM
2017-18 One-Time Funding Request**

Branch # (Budget Office to Assign #)	SCCOE GOALS # 1-4	Special Projects / Innovation Programs and Services	\$ Amount Approved
ESB13	1,2	Math - Our goal is to promote high-quality mathematics instruction in Santa Clara County by supporting teachers and administrators. The mathematics team provides professional development in mathematics curriculum, instruction, assessment and teacher leadership. On-site assistance is available focusing on program implementation, teaching strategies and support with mathematics content.	\$48,556
ESB13	1,2	Science - Providing service and support for all educational stakeholders is the SCCOE Science department's core mission. The Science department offers workshops, conferences, and student events that promote the Next Generation Science Standards (NGSS). Seek questions, engage with ideas and discover what it means to be a true science explorer and 21st century learner.	\$37,351
ESB13	1,2	ELA - The SCCOE offers English language arts/literacy workshops, institutes and conferences for K-12 educators. Our mission is to provide instructional and other support services in English language arts to raise the literacy skills of all students in hopes of closing the achievement gap in Santa Clara County. Our overarching goal is to ensure schools and districts have the capacity to provide universal access of grade-level standards and core and supplemental curriculum materials to all students. We seek dialogue with districts and schools so that we will be informed advocates for our schools at both county and state levels	\$37,351
ESB13	1,2	Steam - Our goal is to promote high-quality Science, Technology, Engineering, Arts, and Mathematics instruction in Santa Clara County by supporting teachers and administrators anchored in inspiring and fostering Imagination, Innovation, and Integration. The STEAM team provides professional development in science, mathematics, ELA, engineering, arts, Career Technical Education (CTE), and literacy across content areas. On-site assistance is available focusing on program implementation, teaching strategies and support with the integration of STEAM content areas and the infusion of technology to bring context and real-world to the classroom.	\$478,476
ESB13	1,2	CTE - The mission of CTE is to provide industry-linked programs and services that enable all individuals to reach their career goals in order to receive economic self-sufficiency, compete in the global marketplace, and contribute to Santa Clara County's economic prosperity	\$18,676

**Santa Clara County Office of Education
Internal Business Services**

APPENDIX A

**BUDGET INCREASE REQUEST FORM
2017-18 One-Time Funding Request**

Branch # (Budget Office to Assign #)	SCCOE GOALS # 1-4	Special Projects / Innovation Programs and Services	\$ Amount Approved
ESB14	2	American Leadership Forum School Board Institute - enable ALF to provide a leadership development program that will provide training on the critical role of governance within the educational space to newly elected, appointed, or current school board members in both the public and charter school space.	\$15,000
HR1	1,2	Step into Teaching events	\$20,000
HR2	2,3	In order to address the shortage of teachers in Santa Clara County, the County Superintendent of Schools is offering to financially sponsor up to twenty (20) qualified, current employees who are interested in earning a credential to become a teacher of Special Education students for the Office thru EPIC, a two-year program. Additionally, one employee requires a special accommodation.	\$95,601
TSB1	2,4	Service Desk Software-Replace homegrown "AccessPoint" help desk software with an enterprise solution to provide enhanced support for ticketing, task & project management, knowledge base, reporting & analytics, change control, inventory management, application integration & configuration management. This request represents the portion of the project that would support internal users. We also expect to add funding from external sources (QSS, DataZone).	\$45,000
TSB2	2,4	Ridder Park Network Infrastructure upgrade - replace aging switches in RP campus network closets to support increased bandwidth and wireless network demands, new wireless networking standards, and Power-over-Ethernet requirements. Most of the current switches are more than 10 years old, and are long overdue for replacement.	\$390,000
TSB3	1,2,4	Innovation Park Technology Components phase 1 (facilities requests to be done through general services?)	\$35,000
TSB4	2,4	Three student data specialists were approved in 2016-17 to be paid out of general fund. 2016-17 at 100%; 2017-18 at 60%; 2018-19 at 20%	\$228,819
Subtotal			\$2,180,973

**Santa Clara County Office of Education
Internal Business Services**

APPENDIX A

**BUDGET INCREASE REQUEST FORM
2017-18 One-Time Funding Request**

Branch # (Budget Office to Assign #)	SCCOE GOALS # 1-4	Special Projects / Innovation Programs and Services	\$ Amount Approved
		Programs Requiring "Sustainment Support"	
BSB1	2	Fund 130 (Child Nutrition) request 1-time funding to balance budget due to: enrollment reductions (revenue). Transferred out as a 7616-81 object code since this is outside of CSSF	\$295,213
SSB2	1,2,4	Fund 850: Additional funds needed to support EE program due to: 1) Task Force requirements - asses security by SVSP and evening staffing, 2) Negotiated salary and benefit increases, 3) anticipated increase of VIA Cupertino site contracted costs, 4) anticipated increase in maintenance and housekeeping costs due to 2016-17 winter storms, loss of work crew and normal operations	\$530,392
SSB3	1,2,4	Fund 850 transfer to Fund 130: Additional funds needed to support Child Nutrition in Environmental Ed where an annual interfund transfer from Fund 850 to Fund 130 is due to: 1) negotiated salary and benefit increases, 2) anticipated increases for cost of food	\$428,757
SSB4	1	First 5 has fulfilled their two year commitment to the Educare program to fund Educare enhanced positions not funded by programs and will not provide any funding in 2017-18. SCCOE funds will be needed in order to proceed with FY 17-18. The 20017-18 budget pays for Educare Director, Maintenance Custodian, Educare enhancement staff and non-program related shared costs. SCCOE funding for the Educare Director and Maintenance Custodian was previously committed and is not included in the amount requested.	\$623,190
SSB5	1	Regional Occupational Center Programs	\$520,209
Subtotal			\$2,397,761
TOTAL			\$4,578,734

ANNUAL BUDGET REPORT:
 July 1, 2017 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 21, 2017

Place: Santa Clara County Office of Educati Signed: _____
 Date: June 14, 2017 Clerk/Secretary of the County Board
 Time: 6:00 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Laurie Book
 Title: Director, Internal Business Services
 Telephone: 408-453-6623
 E-mail: laurie_book@sccoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Jon Gundry
 Chief Business Official's Name: Megan Reilly
 CBO's Title: Chief Business Officer
 CBO's Telephone: 408-453-6832

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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	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)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
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?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2017	
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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	59,371,890.72	73,157,192.99	132,529,083.71	63,041,712.00	81,105,930.00	144,147,642.00	8.8%
2) Federal Revenue		8100-8299	72,260.37	45,345,781.54	45,418,041.91	0.00	44,057,269.00	44,057,269.00	-3.0%
3) Other State Revenue		8300-8599	877,128.11	11,016,206.85	11,893,334.96	685,615.00	11,482,202.00	12,167,817.00	2.3%
4) Other Local Revenue		8600-8799	11,399,134.26	28,573,683.07	39,972,817.33	8,749,604.00	28,353,097.00	37,102,701.00	-7.2%
5) TOTAL, REVENUES			71,720,413.46	158,092,864.45	229,813,277.91	72,476,931.00	164,998,498.00	237,475,429.00	3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,549,968.76	40,664,577.26	50,214,546.02	9,862,971.00	43,854,488.00	53,717,459.00	7.0%
2) Classified Salaries		2000-2999	23,457,774.57	36,793,067.93	60,250,842.50	24,525,938.00	37,778,116.00	62,304,054.00	3.4%
3) Employee Benefits		3000-3999	13,223,962.47	37,841,390.62	51,065,353.09	14,192,933.00	41,427,553.00	55,620,486.00	8.9%
4) Books and Supplies		4000-4999	1,422,774.41	2,006,679.36	3,429,453.77	2,745,868.00	2,939,462.00	5,685,330.00	65.8%
5) Services and Other Operating Expenditures		5000-5999	10,812,717.99	28,646,393.05	39,459,111.04	11,125,443.00	26,043,312.00	37,168,755.00	-5.8%
6) Capital Outlay		6000-6999	2,698,881.00	1,164,519.28	3,863,400.28	9,664,125.00	504,814.00	10,168,939.00	163.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,294,075.00	3,242,070.76	23,536,145.76	22,835,276.00	2,163,042.00	24,998,318.00	6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,236,869.41)	10,648,039.42	(588,829.99)	(12,920,977.00)	12,277,678.00	(643,299.00)	9.3%
9) TOTAL, EXPENDITURES			70,223,284.79	161,006,737.68	231,230,022.47	82,031,577.00	166,988,465.00	249,020,042.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,497,128.67	(2,913,873.23)	(1,416,744.56)	(9,554,646.00)	(1,989,967.00)	(11,544,613.00)	714.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,628,783.00	0.00	1,628,783.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	513,590.00	1,543,156.54	2,056,746.54	402,138.00	2,034,554.00	2,436,692.00	18.5%
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	(3,583,385.55)	3,583,385.55	0.00	(2,382,877.00)	2,382,877.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,468,192.55)	2,040,229.01	(427,963.54)	(2,785,015.00)	348,323.00	(2,436,692.00)	469.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)			(971,063.88)	(873,644.22)	(1,844,708.10)	(12,339,661.00)	(1,641,644.00)	(13,981,305.00)	657.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,013,801.08	13,878,768.80	83,892,569.88	69,042,737.20	13,005,124.58	82,047,861.78	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,013,801.08	13,878,768.80	83,892,569.88	69,042,737.20	13,005,124.58	82,047,861.78	-2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,013,801.08	13,878,768.80	83,892,569.88	69,042,737.20	13,005,124.58	82,047,861.78	-2.2%
2) Ending Balance, June 30 (E + F1e)			69,042,737.20	13,005,124.58	82,047,861.78	56,703,076.20	11,363,480.58	68,066,556.78	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	142,278.09	0.00	142,278.09	142,278.00	0.00	142,278.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	968,838.80	2,327,736.23	3,296,575.03	0.00	0.00	0.00	-100.0%
b) Restricted			0.00	10,677,388.36	10,677,388.36	0.00	11,363,481.19	11,363,481.19	6.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	56,616,437.00	0.00	56,616,437.00	45,560,440.00	0.00	45,560,440.00	-19.5%
Redevelopment Funds (RDA)	0000	9780				3,013,366.00		3,013,366.00	
Board Designation Legal	0000	9780				176,000.00		176,000.00	
Deferred Maintenance	0000	9780				3,077,563.00		3,077,563.00	
Facilities	0000	9780				6,470,026.00		6,470,026.00	
Technology Services	0000	9780				7,107,123.00		7,107,123.00	
Vacation Liability	0000	9780				1,000,000.00		1,000,000.00	
Cafeteria Profit Sharing	0000	9780				100,954.00		100,954.00	
2017-18 Excess Taxes	0000	9780				24,615,408.00		24,615,408.00	
Redevelopment Funds (RDA)	0000	9780	8,394,211.00		8,394,211.00				
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance	0000	9780	3,768,224.00		3,768,224.00				
Facilities	0000	9780	10,515,584.00		10,515,584.00				
Technology Services	0000	9780	9,607,123.00		9,607,123.00				
Vacation Liability	0000	9780	2,439,556.00		2,439,556.00				
Cafeteria Profit Sharing	0000	9780	100,954.00		100,954.00				
Carryover of Unspent Funds	0000	9780	681,708.00		681,708.00				
2016-17 Excess Taxes	0000	9780	20,933,077.00		20,933,077.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,331,471.00	0.00	9,331,471.00	10,058,269.00	0.00	10,058,269.00	7.8%
Unassigned/Unappropriated Amount			1,958,712.31	(0.01)	1,958,712.30	917,089.20	(0.61)	917,088.59	-53.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	138,914,134.01	(60,391,134.25)	78,522,999.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	19,631.86	179,882.72	199,514.58				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		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	1,013,709.70	4,157,703.12	5,171,412.82				
4) Due from Grantor Government		9290	0.00	1.00	1.00				
5) Due from Other Funds		9310	745,500.00	0.00	745,500.00				
6) Stores		9320	142,278.09	0.00	142,278.09				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			140,860,253.66	(56,053,547.41)	84,806,706.25				
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	1,012,210.79	275,745.94	1,287,956.73				
2) Due to Grantor Governments		9590	0.00	4,313.22	4,313.22				
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	10,381.73	10,381.73				
6) TOTAL, LIABILITIES			1,012,210.79	290,440.89	1,302,651.68				
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 (G9 + H2) - (I6 + J2)			139,848,042.87	(56,343,988.30)	83,504,054.57				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	5,689,213.00	0.00	5,689,213.00	5,436,814.00	0.00	5,436,814.00	-4.4%
Education Protection Account State Aid - Current Year		8012	63,238.00	0.00	63,238.00	69,800.00	0.00	69,800.00	10.4%
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	661,046.00	0.00	661,046.00	694,098.00	0.00	694,098.00	5.0%
Timber Yield Tax		8022	10.00	0.00	10.00	10.00	0.00	10.00	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	121,770,734.00	0.00	121,770,734.00	127,859,271.00	0.00	127,859,271.00	5.0%
Unsecured Roll Taxes		8042	9,118,067.22	0.00	9,118,067.22	9,990,750.00	0.00	9,990,750.00	9.6%
Prior Years' Taxes		8043	790.04	0.00	790.04	617.00	0.00	617.00	-21.9%
Supplemental Taxes		8044	3,684,224.59	0.00	3,684,224.59	4,053,000.00	0.00	4,053,000.00	10.0%
Education Revenue Augmentation Fund (ERAF)		8045	48,429,871.00	0.00	48,429,871.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,973,353.00	0.00	4,973,353.00	8,451,930.00	0.00	8,451,930.00	69.9%
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 Sup.		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	68.87	0.00	68.87	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			194,390,615.72	0.00	194,390,615.72	156,556,290.00	0.00	156,556,290.00	-19.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	421,801.00	0.00	421,801.00	354,035.00	0.00	354,035.00	-16.1%
Property Taxes Transfers		8097	(135,440,526.00)	73,157,192.99	(62,283,333.01)	(93,868,613.00)	81,105,930.00	(12,762,683.00)	-79.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			59,371,890.72	73,157,192.99	132,529,083.71	63,041,712.00	81,105,930.00	144,147,642.00	8.8%
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	2,495,198.68	2,495,198.68	0.00	2,571,879.00	2,571,879.00	3.1%
Special Education Discretionary Grants		8182	0.00	1,549,352.16	1,549,352.16	0.00	1,427,486.00	1,427,486.00	-7.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	397,062.00	397,062.00	0.00	310,000.00	310,000.00	-21.9%
Title I, Part A, Basic	3010	8290		999,464.37	999,464.37		1,370,433.00	1,370,433.00	37.1%
Title I, Part D, Local Delinquent Programs	3025	8290		179,618.22	179,618.22		357,531.00	357,531.00	99.1%
Title II, Part A, Educator Quality	4035	8290		20,837.92	20,837.92		32,126.00	32,126.00	54.2%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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		39,207.00	39,207.00		38,231.00	38,231.00	-2.5%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		13,919,808.55	13,919,808.55		10,221,807.00	10,221,807.00	-26.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	72,260.37	25,745,232.64	25,817,493.01	0.00	27,727,776.00	27,727,776.00	7.4%
TOTAL, FEDERAL REVENUE			72,260.37	45,345,781.54	45,418,041.91	0.00	44,057,269.00	44,057,269.00	-3.0%
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		3,790,152.00	3,790,152.00		3,883,933.00	3,883,933.00	2.5%
Prior Years	6500	8319		(102,116.00)	(102,116.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,249,204.00	3,249,204.00	0.00	3,333,712.00	3,333,712.00	2.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	673,867.00	0.00	673,867.00	349,487.00	0.00	349,487.00	-48.1%
Lottery - Unrestricted and Instructional Materials		8560	107,761.11	74,617.00	182,378.11	240,628.00	75,196.00	315,824.00	73.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		164,547.21	164,547.21		156,852.00	156,852.00	-4.7%
California Clean Energy Jobs Act	6230	8590		331,773.00	331,773.00		100,348.00	100,348.00	-69.8%
Career Technical Education Incentive Grant Program	6387	8590		166,665.19	166,665.19		0.00	0.00	-100.0%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	95,500.00	3,341,364.45	3,436,864.45	95,500.00	3,932,161.00	4,027,661.00	17.2%
TOTAL, OTHER STATE REVENUE			877,128.11	11,016,206.85	11,893,334.96	685,615.00	11,482,202.00	12,167,817.00	2.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	1,766,869.00	0.00	1,766,869.00	1,375,000.00	0.00	1,375,000.00	-22.2%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	28,000.00	28,000.00	0.00	29,400.00	29,400.00	5.0%
All Other Sales		8639	298,253.00	98,000.00	396,253.00	100,000.00	102,900.00	202,900.00	-48.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	661,390.50	363.00	661,753.50	487,286.00	0.00	487,286.00	-26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,333,828.47	1,351,986.29	5,685,814.76	4,260,121.00	1,263,121.00	5,523,242.00	-2.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,326,085.60	5,971,095.09	7,297,180.69	164,600.00	6,470,828.00	6,635,428.00	-9.1%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	34.44	0.00	34.44	0.00	0.00	0.00	-100.0%
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	2,465,581.25	2,270,907.69	4,736,488.94	1,845,319.00	2,318,014.00	4,163,333.00	-12.1%
Tuition		8710	547,092.00	2,722,246.00	3,269,338.00	517,278.00	3,105,453.00	3,622,731.00	10.8%
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		16,131,085.00	16,131,085.00		15,063,381.00	15,063,381.00	-6.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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			11,399,134.26	28,573,683.07	39,972,817.33	8,749,604.00	28,353,097.00	37,102,701.00	-7.2%
TOTAL, REVENUES			71,720,413.46	158,092,864.45	229,813,277.91	72,476,931.00	164,998,498.00	237,475,429.00	3.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	3,891,183.58	26,399,181.95	30,290,365.53	4,030,083.00	28,365,231.00	32,395,314.00	6.9%
Certificated Pupil Support Salaries		1200	192,192.83	8,643,220.95	8,835,413.78	207,748.00	9,387,817.00	9,595,565.00	8.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,379,097.69	4,973,679.92	10,352,777.61	5,586,337.00	5,417,938.00	11,004,275.00	6.3%
Other Certificated Salaries		1900	87,494.66	648,494.44	735,989.10	38,803.00	683,502.00	722,305.00	-1.9%
TOTAL, CERTIFICATED SALARIES			9,549,968.76	40,664,577.26	50,214,546.02	9,862,971.00	43,854,488.00	53,717,459.00	7.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	500,224.92	22,136,763.77	22,636,988.69	502,234.00	21,780,827.00	22,283,061.00	-1.6%
Classified Support Salaries		2200	2,698,452.81	7,923,661.68	10,622,114.49	2,900,975.00	8,605,490.00	11,506,465.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	7,728,487.93	2,229,132.63	9,957,620.56	8,026,144.00	2,427,700.00	10,453,844.00	5.0%
Clerical, Technical and Office Salaries		2400	11,817,124.92	3,664,158.94	15,481,283.86	12,413,054.00	3,946,251.00	16,359,305.00	5.7%
Other Classified Salaries		2900	713,483.99	839,350.91	1,552,834.90	683,531.00	1,017,848.00	1,701,379.00	9.6%
TOTAL, CLASSIFIED SALARIES			23,457,774.57	36,793,067.93	60,250,842.50	24,525,938.00	37,778,116.00	62,304,054.00	3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,089,449.18	7,196,804.77	8,286,253.95	1,405,539.00	9,257,194.00	10,662,733.00	28.7%
PERS		3201-3202	3,090,207.18	4,721,873.35	7,812,080.53	3,837,778.00	5,755,370.00	9,593,148.00	22.8%
OASDI/Medicare/Alternative		3301-3302	1,856,300.22	3,320,439.61	5,176,739.83	1,979,580.00	3,589,066.00	5,568,646.00	7.6%
Health and Welfare Benefits		3401-3402	5,003,005.78	14,408,413.61	19,411,419.39	5,137,931.00	15,309,567.00	20,447,498.00	5.3%
Unemployment Insurance		3501-3502	16,109.63	37,602.84	53,712.47	17,215.00	40,754.00	57,969.00	7.9%
Workers' Compensation		3601-3602	588,391.53	3,698,349.91	4,286,741.44	629,582.00	3,939,219.00	4,568,801.00	6.6%
OPEB, Allocated		3701-3702	669,154.64	1,986,166.72	2,655,321.36	518,250.00	1,546,193.00	2,064,443.00	-22.3%
OPEB, Active Employees		3751-3752	836,635.84	2,471,739.81	3,308,375.65	667,058.00	1,990,190.00	2,657,248.00	-19.7%
Other Employee Benefits		3901-3902	74,708.47	0.00	74,708.47	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			13,223,962.47	37,841,390.62	51,065,353.09	14,192,933.00	41,427,553.00	55,620,486.00	8.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	21,905.42	9,102.38	31,007.80	122,497.00	13,281.00	135,778.00	337.9%
Books and Other Reference Materials		4200	54,266.53	70,067.84	124,334.37	100,167.00	128,659.00	228,826.00	84.0%
Materials and Supplies		4300	934,152.42	1,356,274.77	2,290,427.19	1,288,391.00	2,401,042.00	3,689,433.00	61.1%
Noncapitalized Equipment		4400	401,716.28	545,572.48	947,288.76	1,221,646.00	367,491.00	1,589,137.00	67.8%
Food		4700	10,733.76	25,661.89	36,395.65	13,167.00	28,989.00	42,156.00	15.8%
TOTAL, BOOKS AND SUPPLIES			1,422,774.41	2,006,679.36	3,429,453.77	2,745,868.00	2,939,462.00	5,685,330.00	65.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	18,846,678.13	18,846,678.13	0.00	14,947,495.00	14,947,495.00	-20.7%
Travel and Conferences		5200	519,628.83	652,359.11	1,171,987.94	655,046.00	716,230.00	1,371,276.00	17.0%
Dues and Memberships		5300	164,356.34	15,179.00	179,535.34	218,688.00	19,075.00	237,763.00	32.4%
Insurance		5400 - 5450	1,063,166.91	0.00	1,063,166.91	1,095,888.00	0.00	1,095,888.00	3.1%
Operations and Housekeeping Services		5500	856,225.62	763,205.05	1,619,430.67	893,445.00	1,195,355.00	2,088,800.00	29.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	798,061.76	910,437.36	1,708,499.12	1,005,652.00	1,389,338.00	2,394,990.00	40.2%
Transfers of Direct Costs		5710	(1,113,362.77)	1,113,362.81	0.04	(1,472,404.00)	1,472,404.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(24,305.36)	203,093.31	178,787.95	(31,000.00)	197,834.00	166,834.00	-6.7%
Professional/Consulting Services and Operating Expenditures		5800	7,860,447.68	5,904,815.55	13,765,263.23	8,156,404.00	5,808,221.00	13,964,625.00	1.4%
Communications		5900	688,498.98	237,262.73	925,761.71	603,724.00	297,360.00	901,084.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,812,717.99	28,646,393.05	39,459,111.04	11,125,443.00	26,043,312.00	37,168,755.00	-5.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	89,650.00	145,519.76	235,169.76	125,000.00	0.00	125,000.00	-46.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,415,629.12	760,915.66	2,176,544.78	8,056,364.00	290,814.00	8,347,178.00	283.5%
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	946,553.16	227,818.10	1,174,371.26	755,677.00	84,000.00	839,677.00	-28.5%
Equipment Replacement		6500	247,048.72	30,265.76	277,314.48	727,084.00	130,000.00	857,084.00	209.1%
TOTAL, CAPITAL OUTLAY			2,698,881.00	1,164,519.28	3,863,400.28	9,664,125.00	504,814.00	10,168,939.00	163.2%
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	510,411.00	510,411.00	0.00	648,328.00	648,328.00	27.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	397,062.00	397,062.00	0.00	310,000.00	310,000.00	-21.9%
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		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,853,597.00	0.00	1,853,597.00	926,799.00	0.00	926,799.00	-50.0%
All Other Transfers Out to All Others		7299	17,459,378.00	2,334,597.76	19,793,975.76	20,933,077.00	1,204,714.00	22,137,791.00	11.8%
Debt Service									
Debt Service - Interest		7438	291,100.00	0.00	291,100.00	270,400.00	0.00	270,400.00	-7.1%
Other Debt Service - Principal		7439	690,000.00	0.00	690,000.00	705,000.00	0.00	705,000.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,294,075.00	3,242,070.76	23,536,145.76	22,835,276.00	2,163,042.00	24,998,318.00	6.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,648,039.42)	10,648,039.42	0.00	(12,277,678.00)	12,277,678.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(588,829.99)	0.00	(588,829.99)	(643,299.00)	0.00	(643,299.00)	9.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,236,869.41)	10,648,039.42	(588,829.99)	(12,920,977.00)	12,277,678.00	(643,299.00)	9.3%
TOTAL, EXPENDITURES			70,223,284.79	161,006,737.68	231,230,022.47	82,031,577.00	166,988,465.00	249,020,042.00	7.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	1,628,783.00	0.00	1,628,783.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,628,783.00	0.00	1,628,783.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	201,876.00	1,506,915.54	1,708,791.54	0.00	1,569,572.00	1,569,572.00	-8.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	239,789.00	0.00	239,789.00	295,213.00	36,225.00	331,438.00	38.2%
Other Authorized Interfund Transfers Out		7619	71,925.00	36,241.00	108,166.00	106,925.00	428,757.00	535,682.00	395.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			513,590.00	1,543,156.54	2,056,746.54	402,138.00	2,034,554.00	2,436,692.00	18.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		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%
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	(4,234,696.00)	4,234,696.00	0.00	(3,135,437.00)	3,135,437.00	0.00	0.0%
Contributions from Restricted Revenues		8990	651,310.45	(651,310.45)	0.00	752,560.00	(752,560.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,583,385.55)	3,583,385.55	0.00	(2,382,877.00)	2,382,877.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,468,192.55)	2,040,229.01	(427,963.54)	(2,785,015.00)	348,323.00	(2,436,692.00)	469.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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	59,371,890.72	73,157,192.99	132,529,083.71	63,041,712.00	81,105,930.00	144,147,642.00	8.8%
2) Federal Revenue		8100-8299	72,260.37	45,345,781.54	45,418,041.91	0.00	44,057,269.00	44,057,269.00	-3.0%
3) Other State Revenue		8300-8599	877,128.11	11,016,206.85	11,893,334.96	685,615.00	11,482,202.00	12,167,817.00	2.3%
4) Other Local Revenue		8600-8799	11,399,134.26	28,573,683.07	39,972,817.33	8,749,604.00	28,353,097.00	37,102,701.00	-7.2%
5) TOTAL, REVENUES			71,720,413.46	158,092,864.45	229,813,277.91	72,476,931.00	164,998,498.00	237,475,429.00	3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,006,690.54	91,484,118.03	98,490,808.57	7,334,109.00	92,325,676.00	99,659,785.00	1.2%
2) Instruction - Related Services	2000-2999		10,237,495.06	19,421,877.38	29,659,372.44	10,014,847.00	21,011,933.00	31,026,780.00	4.6%
3) Pupil Services	3000-3999		2,513,042.80	27,308,499.89	29,821,542.69	2,819,834.00	28,277,798.00	31,097,632.00	4.3%
4) Ancillary Services	4000-4999		0.00	3,663,907.31	3,663,907.31	0.00	3,867,115.00	3,867,115.00	5.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	8,667.36	8,667.36	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		25,398,817.95	11,153,672.60	36,552,490.55	25,300,360.00	13,266,735.00	38,567,095.00	5.5%
8) Plant Services	8000-8999		4,773,163.44	4,723,924.35	9,497,087.79	13,727,151.00	6,076,166.00	19,803,317.00	108.5%
9) Other Outgo	9000-9999	Except 7600-7699	20,294,075.00	3,242,070.76	23,536,145.76	22,835,276.00	2,163,042.00	24,998,318.00	6.2%
10) TOTAL, EXPENDITURES			70,223,284.79	161,006,737.68	231,230,022.47	82,031,577.00	166,988,465.00	249,020,042.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,497,128.67	(2,913,873.23)	(1,416,744.56)	(9,554,646.00)	(1,989,967.00)	(11,544,613.00)	714.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,628,783.00	0.00	1,628,783.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	513,590.00	1,543,156.54	2,056,746.54	402,138.00	2,034,554.00	2,436,692.00	18.5%
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	(3,583,385.55)	3,583,385.55	0.00	(2,382,877.00)	2,382,877.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,468,192.55)	2,040,229.01	(427,963.54)	(2,785,015.00)	348,323.00	(2,436,692.00)	469.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 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)			(971,063.88)	(873,644.22)	(1,844,708.10)	(12,339,661.00)	(1,641,644.00)	(13,981,305.00)	657.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,013,801.08	13,878,768.80	83,892,569.88	69,042,737.20	13,005,124.58	82,047,861.78	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,013,801.08	13,878,768.80	83,892,569.88	69,042,737.20	13,005,124.58	82,047,861.78	-2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,013,801.08	13,878,768.80	83,892,569.88	69,042,737.20	13,005,124.58	82,047,861.78	-2.2%
2) Ending Balance, June 30 (E + F1e)			69,042,737.20	13,005,124.58	82,047,861.78	56,703,076.20	11,363,480.58	68,066,556.78	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	142,278.09	0.00	142,278.09	142,278.00	0.00	142,278.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	968,838.80	2,327,736.23	3,296,575.03	0.00	0.00	0.00	-100.0%
b) Restricted									
		9740	0.00	10,677,388.36	10,677,388.36	0.00	11,363,481.19	11,363,481.19	6.4%
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	56,616,437.00	0.00	56,616,437.00	45,560,440.00	0.00	45,560,440.00	-19.5%
Redevelopment Funds (RDA)	0000	9780				3,013,366.00		3,013,366.00	
Board Designation Legal	0000	9780				176,000.00		176,000.00	
Deferred Maintenance	0000	9780				3,077,563.00		3,077,563.00	
Facilities	0000	9780				6,470,026.00		6,470,026.00	
Technology Services	0000	9780				7,107,123.00		7,107,123.00	
Vacation Liability	0000	9780				1,000,000.00		1,000,000.00	
Cafeteria Profit Sharing	0000	9780				100,954.00		100,954.00	
2017-18 Excess Taxes	0000	9780				24,615,408.00		24,615,408.00	
Redevelopment Funds (RDA)	0000	9780	8,394,211.00		8,394,211.00				
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance	0000	9780	3,768,224.00		3,768,224.00				
Facilities	0000	9780	10,515,584.00		10,515,584.00				
Technology Services	0000	9780	9,607,123.00		9,607,123.00				
Vacation Liability	0000	9780	2,439,556.00		2,439,556.00				
Cafeteria Profit Sharing	0000	9780	100,954.00		100,954.00				
Carryover of Unspent Funds	0000	9780	681,708.00		681,708.00				
2016-17 Excess Taxes	0000	9780	20,933,077.00		20,933,077.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,331,471.00	0.00	9,331,471.00	10,058,269.00	0.00	10,058,269.00	7.8%
Unassigned/Unappropriated Amount		9790	1,958,712.31	(0.01)	1,958,712.30	917,089.20	(0.61)	917,088.59	-53.2%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	2,225,937.30	2,225,937.30
6230	California Clean Energy Jobs Act	447,656.40	0.00
6264	Educator Effectiveness (15-16)	375,689.70	375,689.70
6300	Lottery: Instructional Materials	61,226.82	61,226.82
6500	Special Education	2,744,682.02	2,744,682.02
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	6,000.68	6,000.68
7338	College Readiness Block Grant	38,301.00	38,301.00
7400	Quality Education Investment Act	10,612.74	10,612.74
7810	Other Restricted State	106,894.40	106,894.40
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,353,978.13	2,016,943.13
9010	Other Restricted Local	2,306,409.17	3,777,193.40
Total, Restricted Balance		10,677,388.36	11,363,481.19

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,405,026.00	28,253,467.00	-28.3%
3) Other State Revenue		8300-8599	8,931,552.00	8,194,606.00	-8.3%
4) Other Local Revenue		8600-8799	1,245,180.00	1,283,692.00	3.1%
5) TOTAL, REVENUES			49,581,758.00	37,731,765.00	-23.9%
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	49,581,758.00	37,731,765.00	-23.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,581,758.00	37,731,765.00	-23.9%
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	2016-17 Estimated Actuals	2017-18 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	0.20	0.20	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.20	0.20	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.20	0.20	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 Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.20	0.20	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,235,887.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		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			1,235,887.48		
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			
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)			1,235,887.48		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	39,405,026.00	28,253,467.00	-28.3%
TOTAL, FEDERAL REVENUE			39,405,026.00	28,253,467.00	-28.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	(563,592.00)	New
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	8,931,552.00	8,758,198.00	-1.9%
TOTAL, OTHER STATE REVENUE			8,931,552.00	8,194,606.00	-8.3%
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	1,245,180.00	1,283,692.00	3.1%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,245,180.00	1,283,692.00	3.1%
TOTAL, REVENUES			49,581,758.00	37,731,765.00	-23.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	48,336,578.00	37,011,665.00	-23.4%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	1,245,180.00	720,100.00	-42.2%
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)			49,581,758.00	37,731,765.00	-23.9%
TOTAL EXPENDITURES			49,581,758.00	37,731,765.00	-23.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,405,026.00	28,253,467.00	-28.3%
3) Other State Revenue		8300-8599	8,931,552.00	8,194,606.00	-8.3%
4) Other Local Revenue		8600-8799	1,245,180.00	1,283,692.00	3.1%
5) TOTAL, REVENUES			49,581,758.00	37,731,765.00	-23.9%
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	49,581,758.00	37,731,765.00	-23.9%
10) TOTAL, EXPENDITURES			49,581,758.00	37,731,765.00	-23.9%
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%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6500	Special Education	0.20	0.20
Total, Restricted Balance		0.20	0.20

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	573,459.34	771,232.00	34.5%
3) Other State Revenue		8300-8599	6,080,516.86	4,625,003.00	-23.9%
4) Other Local Revenue		8600-8799	183,826.68	53,600.00	-70.8%
5) TOTAL, REVENUES			6,837,802.88	5,449,835.00	-20.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,819,677.91	1,597,345.00	-12.2%
2) Classified Salaries		2000-2999	1,992,048.77	1,741,879.00	-12.6%
3) Employee Benefits		3000-3999	1,961,007.78	1,781,432.00	-9.2%
4) Books and Supplies		4000-4999	137,070.04	164,085.00	19.7%
5) Services and Other Operating Expenditures		5000-5999	2,106,523.65	1,193,847.00	-43.3%
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	496,592.06	540,819.00	8.9%
9) TOTAL, EXPENDITURES			8,512,920.21	7,019,407.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,675,117.33)	(1,569,572.00)	-6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,708,791.54	1,569,572.00	-8.1%
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			1,708,791.54	1,569,572.00	-8.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,674.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,482.05	189,156.26	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,482.05	189,156.26	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,482.05	189,156.26	21.7%
2) Ending Balance, June 30 (E + F1e)			189,156.26	189,156.26	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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			189,156.26	189,156.26	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	737,023.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	120,876.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,940.00		
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			864,839.35		
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			
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)			864,839.35		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	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	573,459.34	771,232.00	34.5%
TOTAL, FEDERAL REVENUE			573,459.34	771,232.00	34.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	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	4,364,810.90	4,508,413.00	3.3%
All Other State Revenue	All Other	8590	1,715,705.96	116,590.00	-93.2%
TOTAL, OTHER STATE REVENUE			6,080,516.86	4,625,003.00	-23.9%
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	3,944.17	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	47,500.00	48,000.00	1.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,000.00	5,600.00	-6.7%
Other Local Revenue					
All Other Local Revenue		8699	126,382.51	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			183,826.68	53,600.00	-70.8%
TOTAL, REVENUES			6,837,802.88	5,449,835.00	-20.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,301,732.96	1,087,360.00	-16.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	458,042.45	509,985.00	11.3%
Other Certificated Salaries		1900	59,902.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,819,677.91	1,597,345.00	-12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,337,904.12	1,072,362.00	-19.8%
Classified Support Salaries		2200	171,783.49	129,742.00	-24.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	482,361.16	539,775.00	11.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,992,048.77	1,741,879.00	-12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	175,901.68	196,429.00	11.7%
PERS		3201-3202	303,294.94	296,638.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	190,063.27	170,987.00	-10.0%
Health and Welfare Benefits		3401-3402	854,206.05	783,408.00	-8.3%
Unemployment Insurance		3501-3502	1,834.98	1,673.00	-8.8%
Workers' Compensation		3601-3602	187,855.00	164,049.00	-12.7%
OPEB, Allocated		3701-3702	110,141.90	73,563.00	-33.2%
OPEB, Active Employees		3751-3752	137,709.96	94,685.00	-31.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,961,007.78	1,781,432.00	-9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	52,367.41	7,588.00	-85.5%
Materials and Supplies		4300	81,266.25	145,997.00	79.7%
Noncapitalized Equipment		4400	3,406.15	5,000.00	46.8%
Food		4700	30.23	5,500.00	18093.8%
TOTAL, BOOKS AND SUPPLIES			137,070.04	164,085.00	19.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,491,639.50	125,000.00	-91.6%
Travel and Conferences		5200	66,851.21	12,640.00	-81.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,731.46	93,134.00	103.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,556.65	50,865.00	2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	180,248.88	110,050.00	-38.9%
Professional/Consulting Services and Operating Expenditures		5800	248,637.10	768,253.00	209.0%
Communications		5900	23,858.85	33,905.00	42.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,106,523.65	1,193,847.00	-43.3%
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	496,592.06	540,819.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			496,592.06	540,819.00	8.9%
TOTAL, EXPENDITURES			8,512,920.21	7,019,407.00	-17.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,708,791.54	1,569,572.00	-8.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,708,791.54	1,569,572.00	-8.1%
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)			1,708,791.54	1,569,572.00	-8.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	573,459.34	771,232.00	34.5%
3) Other State Revenue		8300-8599	6,080,516.86	4,625,003.00	-23.9%
4) Other Local Revenue		8600-8799	183,826.68	53,600.00	-70.8%
5) TOTAL, REVENUES			6,837,802.88	5,449,835.00	-20.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,312,813.36	3,435,113.00	-20.4%
2) Instruction - Related Services	2000-2999		2,866,370.16	2,339,924.00	-18.4%
3) Pupil Services	3000-3999		537,704.38	298,872.00	-44.4%
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		496,592.06	540,819.00	8.9%
8) Plant Services	8000-8999		299,440.25	404,679.00	35.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,512,920.21	7,019,407.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,675,117.33)	(1,569,572.00)	-6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,708,791.54	1,569,572.00	-8.1%
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			1,708,791.54	1,569,572.00	-8.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,674.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	155,482.05	189,156.26	21.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			155,482.05	189,156.26	21.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			155,482.05	189,156.26	21.7%
2) Ending Balance, June 30 (E + F1e)					
			189,156.26	189,156.26	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 Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	189,156.26	189,156.26	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%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5025	Child Development: Federal Child Care, Center-based	0.01	0.01
5810	Other Restricted Federal	0.02	0.02
6130	Child Development: Center-Based Reserve Account	33,405.80	33,405.80
9010	Other Restricted Local	155,750.43	155,750.43
Total, Restricted Balance		189,156.26	189,156.26

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,111,630.55	1,116,821.00	0.5%
3) Other State Revenue		8300-8599	69,149.45	68,795.00	-0.5%
4) Other Local Revenue		8600-8799	445,002.74	3,000.00	-99.3%
5) TOTAL, REVENUES			1,625,782.74	1,188,616.00	-26.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	657,093.08	683,844.00	4.1%
3) Employee Benefits		3000-3999	425,446.14	396,034.00	-6.9%
4) Books and Supplies		4000-4999	641,786.80	619,070.00	-3.5%
5) Services and Other Operating Expenditures		5000-5999	150,428.80	254,308.00	69.1%
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	92,237.93	102,480.00	11.1%
9) TOTAL, EXPENDITURES			1,966,992.75	2,055,736.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(341,210.01)	(867,120.00)	154.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	347,955.00	867,120.00	149.2%
b) Transfers Out		7600-7629	25,000.00	0.00	-100.0%
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			322,955.00	867,120.00	168.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,255.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,091.32	6,836.31	-72.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,091.32	6,836.31	-72.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,091.32	6,836.31	-72.8%
2) Ending Balance, June 30 (E + F1e)			6,836.31	6,836.31	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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,836.31	6,836.31	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(16,511.92)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		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			(16,511.92)		
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	745,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			745,500.00		
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)			(762,011.92)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,111,630.55	1,116,821.00	0.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,111,630.55	1,116,821.00	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	69,149.45	68,795.00	-0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			69,149.45	68,795.00	-0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	49,182.34	3,000.00	-93.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	425.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	395,395.38	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			445,002.74	3,000.00	-99.3%
TOTAL, REVENUES			1,625,782.74	1,188,616.00	-26.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	496,383.27	523,570.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	96,449.95	104,536.00	8.4%
Clerical, Technical and Office Salaries		2400	64,259.86	55,738.00	-13.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			657,093.08	683,844.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	86,409.71	94,618.00	9.5%
OASDI/Medicare/Alternative		3301-3302	48,700.64	52,313.00	7.4%
Health and Welfare Benefits		3401-3402	190,035.22	169,032.00	-11.1%
Unemployment Insurance		3501-3502	321.53	345.00	7.3%
Workers' Compensation		3601-3602	35,362.42	36,107.00	2.1%
OPEB, Allocated		3701-3702	28,718.02	19,071.00	-33.6%
OPEB, Active Employees		3751-3752	35,898.60	24,548.00	-31.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			425,446.14	396,034.00	-6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,327.85	30,750.00	4.8%
Noncapitalized Equipment		4400	1,488.47	0.00	-100.0%
Food		4700	610,970.48	588,320.00	-3.7%
TOTAL, BOOKS AND SUPPLIES			641,786.80	619,070.00	-3.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,214.09	1,200.00	-1.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,575.70	44,500.00	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,892.38	126,072.00	-2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(359,268.00)	(277,084.00)	-22.9%
Professional/Consulting Services and Operating Expenditures		5800	324,390.87	355,170.00	9.5%
Communications		5900	7,623.76	4,450.00	-41.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,428.80	254,308.00	69.1%
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	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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	92,237.93	102,480.00	11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,237.93	102,480.00	11.1%
TOTAL, EXPENDITURES			1,966,992.75	2,055,736.00	4.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	239,789.00	438,363.00	82.8%
Other Authorized Interfund Transfers In		8919	108,166.00	428,757.00	296.4%
(a) TOTAL, INTERFUND TRANSFERS IN			347,955.00	867,120.00	149.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	25,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	0.00	-100.0%
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)			322,955.00	867,120.00	168.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,111,630.55	1,116,821.00	0.5%
3) Other State Revenue		8300-8599	69,149.45	68,795.00	-0.5%
4) Other Local Revenue		8600-8799	445,002.74	3,000.00	-99.3%
5) TOTAL, REVENUES			1,625,782.74	1,188,616.00	-26.9%
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		1,713,807.12	1,790,184.00	4.5%
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		92,237.93	102,480.00	11.1%
8) Plant Services	8000-8999		160,947.70	163,072.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,966,992.75	2,055,736.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(341,210.01)	(867,120.00)	154.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	347,955.00	867,120.00	149.2%
b) Transfers Out		7600-7629	25,000.00	0.00	-100.0%
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			322,955.00	867,120.00	168.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,255.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	25,091.32	6,836.31	-72.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			25,091.32	6,836.31	-72.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			25,091.32	6,836.31	-72.8%
2) Ending Balance, June 30 (E + F1e)					
			6,836.31	6,836.31	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 Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	6,836.31	6,836.31	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%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	6,836.31	6,836.31
Total, Restricted Balance		<u>6,836.31</u>	<u>6,836.31</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	(51,964.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,422.68	0.00	-100.0%
5) TOTAL, REVENUES			(48,541.32)	0.00	-100.0%
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)			(48,541.32)	0.00	-100.0%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,541.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	369,325.11	320,783.79	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			369,325.11	320,783.79	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			369,325.11	320,783.79	-13.1%
2) Ending Balance, June 30 (E + F1e)			320,783.79	320,783.79	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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			320,783.79	320,783.79	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	319,072.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		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			319,072.45		
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	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)			319,072.45		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(51,964.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(51,964.00)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,422.68	0.00	-100.0%
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			3,422.68	0.00	-100.0%
TOTAL, REVENUES			(48,541.32)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	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					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		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%
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 + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	(51,964.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,422.68	0.00	-100.0%
5) TOTAL, REVENUES			(48,541.32)	0.00	-100.0%
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)			(48,541.32)	0.00	-100.0%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,541.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	369,325.11	320,783.79	-13.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			369,325.11	320,783.79	-13.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			369,325.11	320,783.79	-13.1%
2) Ending Balance, June 30 (E + F1e)					
			320,783.79	320,783.79	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 Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	320,783.79	320,783.79	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%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7710	State School Facilities Projects	320,783.79	320,783.79
Total, Restricted Balance		<u>320,783.79</u>	<u>320,783.79</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	8.32	0.00	-100.0%
5) TOTAL, REVENUES			8.32	0.00	-100.0%
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)			8.32	0.00	-100.0%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,175.07	10,183.39	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,175.07	10,183.39	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,175.07	10,183.39	0.1%
2) Ending Balance, June 30 (E + F1e)			10,183.39	10,183.39	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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,183.39	10,183.39	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	(7.32)		
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			1.00		
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)			1.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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					
All Other Local Revenue		8699	8.32	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8.32	0.00	-100.0%
TOTAL, REVENUES			8.32	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%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	8.32	0.00	-100.0%
5) TOTAL, REVENUES			8.32	0.00	-100.0%
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)					
			8.32	0.00	-100.0%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,175.07	10,183.39	0.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,175.07	10,183.39	0.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,175.07	10,183.39	0.1%
2) Ending Balance, June 30 (E + F1e)					
			10,183.39	10,183.39	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 Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,183.39	10,183.39	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%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	10,183.39	10,183.39
Total, Restricted Balance		<u>10,183.39</u>	<u>10,183.39</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	13,323,420.61	13,255,632.00	-0.5%
5) TOTAL, REVENUES			13,323,420.61	13,255,632.00	-0.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	266,715.86	271,423.00	1.8%
3) Employee Benefits		3000-3999	89,155.55	93,792.00	5.2%
4) Books and Supplies		4000-4999	41,050.14	48,409.00	17.9%
5) Services and Other Operating Expenses		5000-5999	7,028,431.76	8,994,702.00	28.0%
6) Depreciation		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, EXPENSES			7,425,353.31	9,408,326.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,898,067.30	3,847,306.00	-34.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,603,783.00	0.00	-100.0%
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			(1,603,783.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,294,284.30	3,847,306.00	-10.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,663,018.09	10,957,302.39	64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,663,018.09	10,957,302.39	64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,663,018.09	10,957,302.39	64.4%
2) Ending Net Position, June 30 (E + F1e)			10,957,302.39	14,804,608.39	35.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,957,302.39	14,804,608.39	35.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,715,264.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,078.70		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	57,454.53		
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	354,981.74		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			38,128,779.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,222,000.00		
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	16,553,550.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			28,775,550.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			9,353,229.48		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	332,871.04	352,599.00	5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,703,016.99	12,702,969.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	287,532.58	200,064.00	-30.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,323,420.61	13,255,632.00	-0.5%
TOTAL, REVENUES			13,323,420.61	13,255,632.00	-0.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	195,483.98	197,193.00	0.9%
Clerical, Technical and Office Salaries		2400	71,231.88	74,230.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			266,715.86	271,423.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,041.49	42,886.00	15.8%
OASDI/Medicare/Alternative		3301-3302	19,266.76	19,838.00	3.0%
Health and Welfare Benefits		3401-3402	18,892.08	18,902.00	0.1%
Unemployment Insurance		3501-3502	132.56	135.00	1.8%
Workers' Compensation		3601-3602	4,003.66	4,106.00	2.6%
OPEB, Allocated		3701-3702	4,362.78	3,465.00	-20.6%
OPEB, Active Employees		3751-3752	5,456.22	4,460.00	-18.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			89,155.55	93,792.00	5.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,820.46	48,409.00	28.0%
Noncapitalized Equipment		4400	3,229.68	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			41,050.14	48,409.00	17.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,052.81	2,501.00	137.6%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	4,408,288.76	5,071,712.00	15.0%
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 - Interfund		5750	231.19	200.00	-13.5%
Professional/Consulting Services and Operating Expenditures		5800	2,618,325.67	3,919,709.00	49.7%
Communications		5900	533.33	480.00	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,028,431.76	8,994,702.00	28.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,425,353.31	9,408,326.00	26.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	1,603,783.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,603,783.00	0.00	-100.0%
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+e)			(1,603,783.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	13,323,420.61	13,255,632.00	-0.5%
5) TOTAL, REVENUES			13,323,420.61	13,255,632.00	-0.5%
B. EXPENSES (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		7,425,353.31	9,408,326.00	26.7%
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, EXPENSES			7,425,353.31	9,408,326.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,898,067.30	3,847,306.00	-34.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,603,783.00	0.00	-100.0%
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			(1,603,783.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,294,284.30	3,847,306.00	-10.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,663,018.09	10,957,302.39	64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,663,018.09	10,957,302.39	64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,663,018.09	10,957,302.39	64.4%
2) Ending Net Position, June 30 (E + F1e)			10,957,302.39	14,804,608.39	35.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,957,302.39	14,804,608.39	35.1%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
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, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 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	115.21	115.21	115.21	135.00	135.00	135.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	83.10	83.10	83.10	79.00	79.00	79.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	198.31	198.31	198.31	214.00	214.00	214.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1,124.84	1,124.84	1,124.84	1,124.84	1,124.84	1,124.84
c. Special Education-NPS/LCI	45.98	45.98	45.98	45.98	45.98	45.98
d. Special Education Extended Year	136.14	136.14	136.14	136.14	136.14	136.14
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation 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)	1,306.96	1,306.96	1,306.96	1,306.96	1,306.96	1,306.96
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,505.27	1,505.27	1,505.27	1,520.96	1,520.96	1,520.96
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	264,004.84	264,004.84	264,004.85	264,004.85	264,004.85	264,004.85
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	42.81	42.81	42.81	68.67	68.67	68.67
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	42.81	42.81	42.81	68.67	68.67	68.67
3. Charter School Funded County Program ADA						
a. County Community Schools	41.87	41.87	41.87	66.33	66.33	66.33
b. Special Education-Special Day Class						
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, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	41.87	41.87	41.87	66.33	66.33	66.33
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	84.68	84.68	84.68	135.00	135.00	135.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
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, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	84.68	84.68	84.68	135.00	135.00	135.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			78,522,999.76	62,315,207.07	55,607,437.31	64,232,997.57	51,763,955.11	55,031,356.38	50,076,880.12	49,250,729.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		271,751.40	271,751.40	508,260.47	488,987.32	488,987.32	508,260.47	488,987.32	488,711.99
Property Taxes	8020-8079		256,784.45	203,917.06	20,429,468.68	2,786,866.52	13,911,675.16	6,427,163.71	10,271,377.97	18,828,342.11
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(2,829,171.74)	(111,677.83)	0.00	(1,137,873.02)	(2,782,018.88)
Federal Revenue	8100-8299		(519,875.77)	(757,785.03)	2,531,090.10	2,286,572.26	3,039,951.56	2,002,402.88	4,879,342.54	7,727,644.98
Other State Revenue	8300-8599		(5,475.52)	447,775.67	1,354,886.42	1,140,124.45	1,254,501.93	1,450,403.79	2,147,011.31	223,279.44
Other Local Revenue	8600-8799		1,396,916.69	4,576,618.17	2,272,540.44	3,439,420.38	2,035,083.15	3,192,687.42	2,684,380.42	3,144,453.91
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,400,101.25	4,742,277.27	27,096,246.11	7,312,799.19	20,618,521.29	13,580,918.27	19,333,226.54	27,630,413.55
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,150,528.97	4,802,340.83	4,450,491.48	4,514,952.43	4,517,638.30	4,606,272.11	4,539,125.29	4,547,182.90
Classified Salaries	2000-2999		5,635,401.68	4,965,633.10	4,884,637.83	5,336,342.23	5,127,623.64	4,887,753.04	5,093,356.41	5,046,628.37
Employee Benefits	3000-3999		3,351,134.28	3,951,835.53	4,149,288.26	4,683,244.92	4,432,952.73	4,427,390.69	4,299,463.57	4,318,930.74
Books and Supplies	4000-4999		165,158.84	348,510.73	503,151.71	713,224.65	377,790.18	430,095.21	324,916.61	286,824.90
Services	5000-5999		3,200,229.81	1,161,523.59	3,986,348.97	2,785,798.19	1,891,889.63	3,471,561.72	2,417,827.51	3,120,316.98
Capital Outlay	6000-6599		499,803.35	209,480.14	1,487,715.78	529,293.27	909,103.15	288,797.87	103,214.73	266,934.65
Other Outgo	7000-7499		(63,323.05)	(575,996.20)	(511,455.40)	473,705.12	176,573.89	(35,314.78)	3,639,857.59	1,615,955.51
Interfund Transfers Out	7600-7629		(55,069.24)	0.00	155,339.12	528,031.16	93,690.81	271,447.49	184,335.75	163,989.37
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			15,883,864.64	14,863,327.72	19,105,517.75	19,564,591.97	17,527,262.33	18,348,003.35	20,602,097.46	19,366,763.42
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	224,514.58	(5,751.54)	(309,950.52)	315,694.20	(16,855.78)	(6,510.13)	(184,395.33)	206,968.73	(12,765.63)
Accounts Receivable	9200-9299	5,171,412.82	3,194,403.69	4,353,686.90	270,225.74	(1,371,175.37)	(25,750.49)	33,997.69	90,253.97	(1,930,144.20)
Due From Other Funds	9310	745,500.00	0.00	(256,822.43)	(83,000.00)	60,188,443.83	0.00	(225,000.00)	0.00	0.00
Stores	9320	142,278.09	(13,395.62)	17,418.17	22,690.69	(39,379.26)	26,061.99	20,415.98	19,385.88	(11,223.54)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		6,283,705.49	3,175,256.53	3,804,332.12	525,610.63	58,761,033.42	(6,198.63)	(354,981.66)	316,608.58	(1,954,133.37)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,292,269.95	4,575,065.79	2,007,756.65	454,423.52	408,428.70	(3,382.42)	(6,772.60)	6,633.65	751.37
Due To Other Funds	9610	0.00	0.00	0.00	0.00	60,374,885.43	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	10,381.73	101,635.92	1,766,184.05	142,561.06	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,302,651.68	4,676,701.71	3,773,940.70	596,984.58	60,783,314.13	(3,382.42)	(6,772.60)	6,633.65	751.37
<u>Nonoperating</u>										
Suspense Clearing	9910		(222,584.12)	3,382,889.27	706,205.85	1,805,031.03	178,958.52	160,817.88	132,745.60	(129,290.69)
TOTAL BALANCE SHEET ITEMS		4,981,053.81	(1,724,029.30)	3,413,280.69	634,831.90	(217,249.68)	176,142.31	(187,391.18)	442,720.53	(2,084,175.43)
E. NET INCREASE/DECREASE (B - C + D)			(16,207,792.69)	(6,707,769.76)	8,625,560.26	(12,469,042.46)	3,267,401.27	(4,954,476.26)	(826,150.39)	6,179,474.70
F. ENDING CASH (A + E)			62,315,207.07	55,607,437.31	64,232,997.57	51,763,955.11	55,031,356.38	50,076,880.12	49,250,729.73	55,430,204.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		55,430,204.43	62,298,974.97	51,037,188.36	40,384,545.68				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,481,007.14	(3,477,977.40)	488,711.99	499,174.58			5,506,614.00	5,506,614.00
Property Taxes	8020-8079	15,301,332.18	18,088,198.70	672,171.06	43,872,378.40			151,049,676.00	151,049,676.00
Miscellaneous Funds	8080-8099	109,196.10	156,969.40	(145,181.18)	(5,668,890.85)			(12,408,648.00)	(12,408,648.00)
Federal Revenue	8100-8299	3,718,433.50	2,945,228.43	3,277,860.81	12,926,402.74			44,057,269.00	44,057,269.00
Other State Revenue	8300-8599	266,475.19	439,258.19	249,440.25	3,200,135.88			12,167,817.00	12,167,817.00
Other Local Revenue	8600-8799	1,927,485.32	2,923,692.84	3,600,817.13	5,908,605.14			37,102,701.01	37,102,701.01
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		25,803,929.43	21,075,370.16	8,143,820.06	60,737,805.89	0.00	0.00	237,475,429.01	237,475,429.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,598,214.49	4,579,413.38	4,582,099.25	4,829,199.57			53,717,459.00	53,717,459.00
Classified Salaries	2000-2999	5,161,890.87	5,227,310.13	5,236,655.74	5,700,820.96			62,304,054.00	62,304,054.00
Employee Benefits	3000-3999	4,380,113.27	4,391,237.37	4,385,675.32	8,849,219.32			55,620,486.00	55,620,486.00
Books and Supplies	4000-4999	384,328.31	374,947.51	534,989.55	1,241,391.80			5,685,330.00	5,685,330.00
Services	5000-5999	3,229,964.81	3,919,445.21	2,586,945.35	5,396,903.23			37,168,755.00	37,168,755.00
Capital Outlay	6000-6599	1,095,194.73	(540,479.11)	2,177,678.29	3,142,202.15			10,168,939.00	10,168,939.00
Other Outgo	7000-7499	411,599.82	11,013,339.59	176,573.89	8,033,503.02			24,355,019.00	24,355,019.00
Interfund Transfers Out	7600-7629	188,234.46	167,278.91	9,137.60	730,276.57			2,436,692.00	2,436,692.00
All Other Financing Uses	7630-7699	0.00						0.00	0.00
TOTAL DISBURSEMENTS		19,449,540.76	29,132,492.99	19,689,754.99	37,923,516.62	0.00	0.00	251,456,734.00	251,456,734.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	11,012.60	(11,012.60)	19,542.05	19,023.95			25,000.00	
Accounts Receivable	9200-9299	470,378.72	(470,378.72)	14,362.40	(8,477,965.36)			(3,848,105.03)	
Due From Other Funds	9310	0.00	0.00	0.00	(18,654,246.96)			40,969,374.44	
Stores	9320	31,388.65	(31,656.89)	13,929.54	6,101.05			61,736.64	
Prepaid Expenditures	9330	0.00	0.00	0.00	(226.20)			(226.20)	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		512,779.97	(513,048.21)	47,833.99	(27,107,313.52)	0.00	0.00	37,207,779.85	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	113,028.82	(113,028.82)	113,028.82	(7,063,423.35)			492,510.13	
Due To Other Funds	9610	0.00	0.00	0.00	(40,919,961.43)			19,454,924.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(2,755,139.22)			(744,758.19)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		113,028.82	(113,028.82)	113,028.82	(50,738,524.00)	0.00	0.00	19,202,675.94	
<u>Nonoperating</u>									
Suspense Clearing	9910	114,630.72	(2,804,644.39)	958,487.08	(3,461,242.78)			822,003.97	
TOTAL BALANCE SHEET ITEMS		514,381.87	(3,204,663.78)	893,292.25	20,169,967.70	0.00	0.00	18,827,107.88	
E. NET INCREASE/DECREASE (B - C + D)		6,868,770.54	(11,261,786.61)	(10,652,642.68)	42,984,256.97	0.00	0.00	4,845,802.89	(13,981,305.00)
F. ENDING CASH (A + E)		62,298,974.97	51,037,188.36	40,384,545.68	83,368,802.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								83,368,802.65	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			83,368,802.65	69,698,497.02	63,334,623.57	73,891,816.75	62,656,972.92	67,309,913.73	64,388,863.05	62,847,750.97
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		271,751.40	271,751.40	508,260.47	488,987.32	488,987.32	508,260.47	488,987.32	488,711.99
Property Taxes	8020-8079		256,784.45	203,917.06	20,429,468.68	2,786,866.52	13,911,675.16	6,427,163.71	10,271,377.97	18,828,342.11
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(2,815,836.71)	(111,151.45)	0.00	(1,132,509.76)	(2,768,906.10)
Federal Revenue	8100-8299		(518,152.57)	(755,273.24)	2,522,700.45	2,278,993.10	3,029,875.22	1,995,765.63	4,863,169.28	7,702,030.62
Other State Revenue	8300-8599		(9,661.21)	790,072.45	2,390,613.24	2,011,679.03	2,213,491.02	2,559,147.71	3,788,268.57	393,962.76
Other Local Revenue	8600-8799		1,422,492.11	4,660,409.08	2,314,147.19	3,502,390.94	2,072,342.43	3,251,140.67	2,733,527.34	3,202,024.08
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,423,214.18	5,170,876.75	28,165,190.03	8,253,080.20	21,605,219.70	14,741,478.19	21,012,820.72	27,846,165.46
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,189,729.63	4,862,094.27	4,505,867.01	4,571,130.02	4,573,849.31	4,663,585.95	4,595,603.65	4,603,761.53
Classified Salaries	2000-2999		5,827,539.55	5,134,935.35	5,051,178.56	5,518,283.72	5,302,448.93	5,054,399.98	5,267,013.36	5,218,692.14
Employee Benefits	3000-3999		3,404,431.91	4,014,686.93	4,215,280.01	4,757,728.91	4,503,455.99	4,497,805.48	4,367,843.77	4,387,620.55
Books and Supplies	4000-4999		220,924.09	466,184.05	673,038.96	954,042.23	505,349.59	575,315.22	434,623.46	383,670.23
Services	5000-5999		2,902,310.98	1,053,393.94	3,615,247.99	2,526,460.02	1,715,768.05	3,148,383.80	2,192,744.82	2,829,837.47
Capital Outlay	6000-6599		257,274.15	107,830.06	765,802.81	272,454.11	467,961.53	148,658.92	53,129.86	137,404.81
Other Outgo	7000-7499		(75,976.47)	(691,093.70)	(613,656.14)	568,362.47	211,857.48	(42,371.50)	4,367,186.20	1,938,861.19
Interfund Transfers Out	7600-7629		(10,659.95)	0.00	30,069.54	102,212.84	18,136.06	52,545.04	35,682.52	31,744.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			15,715,573.89	14,948,030.90	18,242,828.74	19,270,674.32	17,298,826.94	18,098,322.89	21,313,827.64	19,531,591.92
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	(32,128.66)	(309,950.52)	315,694.20	(16,855.78)	57,710.49	58,878.98	(60,869.30)	(9,836.14)
Accounts Receivable	9200-9299	(3,848,105.03)	5,664,517.92	4,353,686.90	270,225.74	(1,371,175.37)	276,413.71	454,630.86	(863,553.17)	107,881.27
Due From Other Funds	9310	40,969,374.44	(115,984.39)	(256,822.43)	(83,000.00)	60,188,443.83	(35,000.00)	0.00	(5,000.00)	(33,333.33)
Stores	9320	61,736.64	3,722.51	17,418.18	22,690.68	(39,379.26)	8,392.07	(19,569.03)	3,108.70	12,492.83
Prepaid Expenditures	9330	(226.20)	1,212.53	0.00	0.00	0.00	0.00	0.00	116.67	(333.33)
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		37,207,779.85	5,521,339.91	3,804,332.13	525,610.62	58,761,033.42	307,516.27	493,940.81	(926,197.10)	76,871.30
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	492,510.13	4,575,065.79	2,007,756.65	454,423.52	408,428.70	166,726.15	(8,560.36)	80,150.28	1,017.90
Due To Other Funds	9610	19,454,924.00	0.00	0.00	0.00	60,374,885.43	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(744,758.19)	101,635.92	1,766,184.05	142,561.06	0.00	0.00	0.00	1,700.12	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		19,202,675.94	4,676,701.71	3,773,940.70	596,984.58	60,783,314.13	166,726.15	(8,560.36)	81,850.40	1,017.90
<u>Nonoperating</u>										
Suspense Clearing	9910	822,003.99	(222,584.12)	3,382,889.27	706,205.85	1,805,031.00	205,757.93	(66,707.15)	(232,057.66)	(164,214.36)
TOTAL BALANCE SHEET ITEMS		18,827,107.90	622,054.08	3,413,280.70	634,831.89	(217,249.71)	346,548.05	435,794.02	(1,240,105.16)	(88,360.96)
E. NET INCREASE/DECREASE (B - C + D)			(13,670,305.63)	(6,363,873.45)	10,557,193.18	(11,234,843.83)	4,652,940.81	(2,921,050.68)	(1,541,112.08)	8,226,212.58
F. ENDING CASH (A + E)			69,698,497.02	63,334,623.57	73,891,816.75	62,656,972.92	67,309,913.73	64,388,863.05	62,847,750.97	71,073,963.55
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		71,073,963.55	78,550,224.63	68,920,119.05	59,412,238.48				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,481,007.14	(3,477,977.40)	488,711.99	499,174.58			5,506,614.00	5,506,614.00
Property Taxes	8020-8079	15,301,332.18	18,088,198.70	672,171.06	43,872,378.40			151,049,676.00	151,049,676.00
Miscellaneous Funds	8080-8099	108,681.42	156,229.54	(144,496.88)	(5,642,171.06)			(12,350,161.00)	(12,350,161.00)
Federal Revenue	8100-8299	3,706,108.23	2,935,466.06	3,266,995.88	12,883,556.34			43,911,235.00	43,911,235.00
Other State Revenue	8300-8599	470,178.98	775,043.90	440,121.88	5,646,441.67			21,469,360.00	21,469,360.00
Other Local Revenue	8600-8799	1,962,774.64	2,977,221.21	3,666,742.61	6,016,782.70			37,781,995.00	37,781,995.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		26,030,082.59	21,454,182.01	8,390,246.54	63,276,162.63	0.00	0.00	247,368,719.00	247,368,719.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,655,428.08	4,636,393.03	4,639,112.32	4,889,287.20			54,385,842.00	54,385,842.00
Classified Salaries	2000-2999	5,337,884.49	5,405,534.20	5,415,198.45	5,895,189.27			64,428,298.00	64,428,298.00
Employee Benefits	3000-3999	4,449,776.15	4,461,077.17	4,455,426.66	8,989,960.47			56,505,094.00	56,505,094.00
Books and Supplies	4000-4999	514,095.30	501,547.11	715,626.74	1,660,543.02			7,604,960.00	7,604,960.00
Services	5000-5999	2,929,277.86	3,554,572.50	2,346,118.98	4,894,489.59			33,708,606.00	33,708,606.00
Capital Outlay	6000-6599	563,752.31	(278,212.03)	1,120,961.54	1,617,450.93			5,234,469.00	5,234,469.00
Other Outgo	7000-7499	493,847.08	13,214,062.24	211,857.48	9,638,784.67			29,221,721.00	29,221,721.00
Interfund Transfers Out	7600-7629	36,437.20	32,380.76	1,768.80	141,362.19			471,679.00	471,679.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		18,980,498.47	31,527,354.98	18,906,070.97	37,727,067.34	0.00	0.00	251,560,669.00	251,560,669.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(14,369.77)	(15,999.48)	19,542.05	33,183.93			25,000.00	
Accounts Receivable	9200-9299	386,986.47	(87,554.84)	14,362.40	(7,678,659.89)			1,527,762.00	
Due From Other Funds	9310	(33,333.33)	0.00	0.00	(18,692,908.43)			40,933,061.92	
Stores	9320	(14,429.53)	24,966.94	13,929.54	11,807.09			45,150.72	
Prepaid Expenditures	9330	(333.33)	0.00	0.00	177.97			840.51	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		324,520.51	(78,587.38)	47,833.99	(26,326,399.33)	0.00	0.00	42,531,815.15	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(5,083.37)	148,355.83	(5,083.37)	(6,518,627.73)			1,304,569.99	
Due To Other Funds	9610	0.00	0.00	0.00	(20,785,986.81)			39,588,898.62	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	3,460.58	0.00	3,460.58	(1,873,770.41)			145,231.90	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(1,622.79)	148,355.83	(1,622.79)	(29,178,384.95)	0.00	0.00	41,038,700.51	
<u>Nonoperating</u>									
Suspense Clearing	9910	100,533.66	670,010.60	958,487.08	(2,573,342.79)			4,570,009.31	
TOTAL BALANCE SHEET ITEMS		426,676.96	443,067.39	1,007,943.86	278,642.83	0.00	0.00	6,063,123.95	
E. NET INCREASE/DECREASE (B - C + D)		7,476,261.08	(9,630,105.58)	(9,507,880.57)	25,827,738.12	0.00	0.00	1,871,173.95	(4,191,950.00)
F. ENDING CASH (A + E)		78,550,224.63	68,920,119.05	59,412,238.48	85,239,976.60				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								85,239,976.60	

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:	\$ 12,419,000.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 12,419,000.00

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

() 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: Jun 21, 2017

For additional information on this certification, please contact:

Name: Laurie Book

Title: Director, Internal Business Services

Telephone: 408-453-6623

E-mail: laurie_book@sccoe.org

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 15,894,205.71
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 142,981,214.54

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.12%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,222,772.57
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,235,372.73
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	709,341.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	20,167,486.94
9. Carry-Forward Adjustment (Part IV, Line F)	1,498,645.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,666,132.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	83,100,225.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,651,372.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	26,685,401.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,118,385.31
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	8,667.36
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,721,740.86
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,899,418.96
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,980,393.57
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,669,629.97
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	451,811.22
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,524,688.65
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,874,754.82
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	173,686,490.19

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
 (For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 11.61%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 12.47%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>20,167,486.94</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>158,774.48</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.84%) times Part III, Line B18); zero if negative	<u>1,498,645.88</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.84%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.84%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,498,645.88</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,498,645.88</u>

Approved indirect cost rate: 10.84%
 Highest rate used in any program: 10.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	97,222.02	10,538.87	10.84%
01	3010	901,718.13	97,746.24	10.84%
01	3020	250,935.88	27,201.45	10.84%
01	3025	162,051.80	17,566.42	10.84%
01	3060	4,730,190.85	378,420.53	8.00%
01	3310	1,996,073.77	172,988.99	8.67%
01	3315	87,606.32	7,446.54	8.50%
01	3316	20,045.12	2,172.89	10.84%
01	3320	184,886.82	15,715.38	8.50%
01	3345	36.87	3.13	8.49%
01	3385	710,537.71	77,022.29	10.84%
01	3395	900.00	97.56	10.84%
01	3410	101,472.15	10,999.58	10.84%
01	4035	18,800.00	2,037.92	10.84%
01	4203	36,513.05	3,244.95	8.89%
01	4204	61,738.63	6,692.47	10.84%
01	5210	18,603,159.29	1,581,113.25	8.50%
01	5630	159,630.22	17,303.92	10.84%
01	5640	1,165,212.88	126,309.08	10.84%
01	5810	594,071.72	28,659.99	4.82%
01	6264	160,326.20	16,723.10	10.43%
01	6387	156,906.52	17,008.67	10.84%
01	6500	81,956,109.93	6,998,956.21	8.54%
01	6510	3,041,735.01	258,547.48	8.50%
01	6520	128,697.22	13,950.78	10.84%
01	6680	145,955.81	15,821.61	10.84%
01	6690	2,498.91	270.88	10.84%
01	7366	443,853.71	48,113.74	10.84%
01	7400	11,830.04	1,282.38	10.84%
01	7810	84,000.00	9,105.60	10.84%
01	8150	420,499.37	45,485.76	10.82%
01	9010	8,184,746.73	650,030.63	7.94%
12	5025	105,604.62	8,448.37	8.00%
12	5035	294,308.65	23,544.69	8.00%
12	5055	52,450.93	4,196.07	8.00%
12	5810	1,395,365.20	111,550.32	7.99%
12	6045	335.84	26.87	8.00%
12	6052	9,259.26	740.74	8.00%
12	6105	4,041,491.58	323,319.32	8.00%
12	6126	276,490.51	22,119.24	8.00%
12	9010	349,382.06	2,646.44	0.76%
13	5310	590,065.26	29,031.21	4.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
13	5320	1,260,217.46	62,002.70	4.92%
13	5340	24,472.10	1,204.02	4.92%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(0.22)		56,720.61	56,720.39
2. State Lottery Revenue	8560	107,761.11		74,617.00	182,378.11
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		107,760.89	0.00	131,337.61	239,098.50
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	21,029.96			21,029.96
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	633.00			633.00
4. Books and Supplies	4000-4999	24,886.06		27,061.79	51,947.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	50,673.00			50,673.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			43,049.00	43,049.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	10,538.87			10,538.87
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		107,760.89	0.00	70,110.79	177,871.68
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	61,226.82	61,226.82
D. COMMENTS:					
The amount of \$43,049 will be reclassified when the books close.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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)						
		264,004.85	0.00%	264,004.85	0.00%	264,004.85
(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. LCF/Revenue Limit Sources	8010-8099	63,041,712.00	0.02%	63,056,886.00	0.03%	63,077,455.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	685,615.00	-0.67%	681,049.00	0.00%	681,049.00
4. Other Local Revenues	8600-8799	8,749,604.00	4.27%	9,122,907.00	1.14%	9,226,796.00
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	(2,382,877.00)	-55.99%	(1,048,602.00)	6.57%	(1,117,501.00)
6. Total (Sum lines A1 thru A5c)		70,094,054.00	2.45%	71,812,240.00	0.08%	71,867,799.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,862,971.00		8,875,537.00
b. Step & Column Adjustment				90,958.00		88,459.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,078,392.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,862,971.00	-10.01%	8,875,537.00	1.00%	8,963,996.00
2. Classified Salaries						
a. Base Salaries				24,525,938.00		24,792,578.00
b. Step & Column Adjustment				247,729.00		239,072.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				18,911.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,525,938.00	1.09%	24,792,578.00	0.96%	25,031,650.00
3. Employee Benefits	3000-3999	14,192,933.00	6.85%	15,164,608.00	6.73%	16,185,297.00
4. Books and Supplies	4000-4999	2,745,868.00	-29.46%	1,936,831.00	-1.00%	1,917,518.00
5. Services and Other Operating Expenditures	5000-5999	11,125,443.00	-18.56%	9,061,102.00	1.44%	9,191,834.00
6. Capital Outlay	6000-6999	9,664,125.00	-50.30%	4,803,469.00	-61.66%	1,841,608.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	22,835,276.00	12.07%	25,590,808.00	0.00%	25,590,808.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,920,977.00)	12.10%	(14,484,655.00)	0.12%	(14,502,465.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	402,138.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,433,715.00	-8.12%	75,740,278.00	-2.01%	74,220,246.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(12,339,661.00)		(3,928,038.00)		(2,352,447.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		69,042,737.20		56,703,076.20		52,775,038.20
2. Ending Fund Balance (Sum lines C and D1)		56,703,076.20		52,775,038.20		50,422,591.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	167,278.00		167,278.00		167,278.00
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	45,560,440.00		42,488,579.00		40,171,579.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,058,269.00		10,062,427.00		10,066,517.00
2. Unassigned/Unappropriated	9790	917,089.20		56,754.20		17,217.20
f. Total Components of Ending Fund Balance		56,703,076.20		52,775,038.20		50,422,591.20
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	10,058,269.00		10,062,427.00		10,066,517.00
c. Unassigned/Unappropriated	9790	917,089.20		56,754.20		17,217.20
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		10,975,358.20		10,119,181.20		10,083,734.20
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.						
Line B1d - Adjustment is due to 3% of negotiated salary increase in the amount of \$122K and staffing reduction in the amount of (\$1,200K).						
Line B2d - Adjustment is due to 3% of negotiated salary increase in the amount of \$407K, and staffing reduction in the amount of (\$388K).						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	81,105,930.00	0.05%	81,149,243.00	0.06%	81,194,722.00
2. Federal Revenues	8100-8299	44,057,269.00	-0.33%	43,911,235.00	-0.81%	43,555,186.00
3. Other State Revenues	8300-8599	11,482,202.00	81.05%	20,788,311.00	13.42%	23,577,653.00
4. Other Local Revenues	8600-8799	28,353,097.00	1.08%	28,659,088.00	-3.34%	27,703,303.00
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	2,382,877.00	-55.99%	1,048,602.00	6.57%	1,117,501.00
6. Total (Sum lines A1 thru A5c)		167,381,375.00	4.88%	175,556,479.00	0.91%	177,148,365.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,854,488.00		45,510,305.00
b. Step & Column Adjustment				451,441.00		480,608.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,204,376.00		(356,436.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,854,488.00	3.78%	45,510,305.00	0.27%	45,634,477.00
2. Classified Salaries						
a. Base Salaries				37,778,116.00		39,635,720.00
b. Step & Column Adjustment				399,327.00		393,731.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,458,277.00		(204,378.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,778,116.00	4.92%	39,635,720.00	0.48%	39,825,073.00
3. Employee Benefits	3000-3999	41,427,553.00	-0.21%	41,340,486.00	13.32%	46,847,136.00
4. Books and Supplies	4000-4999	2,939,462.00	92.83%	5,668,129.00	-58.76%	2,337,724.00
5. Services and Other Operating Expenditures	5000-5999	26,043,312.00	-5.36%	24,647,504.00	-4.54%	23,529,678.00
6. Capital Outlay	6000-6999	504,814.00	-14.62%	431,000.00	0.00%	431,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,163,042.00	72.56%	3,732,614.00	4.57%	3,903,274.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,277,678.00	17.15%	14,382,954.00	0.53%	14,459,806.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,034,554.00	-76.82%	471,679.00	0.60%	474,510.00
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)		169,023,019.00	4.02%	175,820,391.00	0.92%	177,442,678.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,641,644.00)		(263,912.00)		(294,313.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,005,124.58		11,363,480.58		11,099,568.58
2. Ending Fund Balance (Sum lines C and D1)		11,363,480.58		11,099,568.58		10,805,255.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,363,481.19		11,099,568.58		10,805,255.58
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	(0.61)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,363,480.58		11,099,568.58		10,805,255.58

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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.						
Line B1d - In 2018-19, adjustment is due to 3% negotiated salary increase. In 2019-20, adjustment is due to staffing reduction.						
Line B2d - In 2018-19, adjustment is due to 3% negotiated salary increase. In 2019-20, adjustment is due to staffing reduction.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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)						
		264,004.85	0.00%	264,004.85	0.00%	264,004.85
(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						
1.	8010-8099	144,147,642.00	0.04%	144,206,129.00	0.05%	144,272,177.00
2.	8100-8299	44,057,269.00	-0.33%	43,911,235.00	-0.81%	43,555,186.00
3.	8300-8599	12,167,817.00	76.44%	21,469,360.00	12.99%	24,258,702.00
4.	8600-8799	37,102,701.00	1.83%	37,781,995.00	-2.25%	36,930,099.00
5. Other Financing Sources						
a.	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b.	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c.	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.	Total (Sum lines A1 thru A5c)		4.17%	247,368,719.00	0.67%	249,016,164.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a.	Base Salaries			53,717,459.00		54,385,842.00
b.	Step & Column Adjustment			542,399.00		569,067.00
c.	Cost-of-Living Adjustment			0.00		0.00
d.	Other Adjustments			125,984.00		(356,436.00)
e.	Total Certificated Salaries (Sum lines B1a thru B1d)		1.24%	54,385,842.00	0.39%	54,598,473.00
2. Classified Salaries						
a.	Base Salaries			62,304,054.00		64,428,298.00
b.	Step & Column Adjustment			647,056.00		632,803.00
c.	Cost-of-Living Adjustment			0.00		0.00
d.	Other Adjustments			1,477,188.00		(204,378.00)
e.	Total Classified Salaries (Sum lines B2a thru B2d)		3.41%	64,428,298.00	0.66%	64,856,723.00
3.	3000-3999	55,620,486.00	1.59%	56,505,094.00	11.55%	63,032,433.00
4.	4000-4999	5,685,330.00	33.76%	7,604,960.00	-44.05%	4,255,242.00
5.	5000-5999	37,168,755.00	-9.31%	33,708,606.00	-2.93%	32,721,512.00
6.	6000-6999	10,168,939.00	-48.52%	5,234,469.00	-56.58%	2,272,608.00
7.	7100-7299, 7400-7499	24,998,318.00	17.30%	29,323,422.00	0.58%	29,494,082.00
8.	7300-7399	(643,299.00)	-84.19%	(101,701.00)	-58.05%	(42,659.00)
9. Other Financing Uses						
a.	7600-7629	2,436,692.00	-80.64%	471,679.00	0.60%	474,510.00
b.	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)		0.04%	251,560,669.00	0.04%	251,662,924.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,981,305.00)		(4,191,950.00)		(2,646,760.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		82,047,861.78		68,066,556.78		63,874,606.78
2. Ending Fund Balance (Sum lines C and D1)						
		68,066,556.78		63,874,606.78		61,227,846.78
3. Components of Ending Fund Balance						
a.	9710-9719	167,278.00		167,278.00		167,278.00
b.	9740	11,363,481.19		11,099,568.58		10,805,255.58
c. Committed						
1.	9750	0.00		0.00		0.00
2.	9760	0.00		0.00		0.00
d.	9780	45,560,440.00		42,488,579.00		40,171,579.00
e. Unassigned/Unappropriated						
1.	9789	10,058,269.00		10,062,427.00		10,066,517.00
2.	9790	917,088.59		56,754.20		17,217.20
f.	Total Components of Ending Fund Balance					
(Line D3f must agree with line D2)		68,066,556.78		63,874,606.78		61,227,846.78

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	10,058,269.00		10,062,427.00		10,066,517.00
c. Unassigned/Unappropriated	9790	917,089.20		56,754.20		17,217.20
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.61)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,975,357.59		10,119,181.20		10,083,734.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.36%		4.02%		4.01%
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 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		37,731,765.00		37,731,765.00		37,731,765.00
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)						
		251,456,734.00		251,560,669.00		251,662,924.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		251,456,734.00		251,560,669.00		251,662,924.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		251,456,734.00		251,560,669.00		251,662,924.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)						
		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		5,029,134.68		5,031,213.38		5,033,258.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)						
		1,980,000.00		1,980,000.00		1,980,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		5,029,134.68		5,031,213.38		5,033,258.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	233,286,769.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,347,055.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,715,369.58
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	981,100.00
4. Other Transfers Out	All	9200	7200-7299	21,346,939.76
5. Interfund Transfers Out	All	9300	7600-7629	549,831.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,190,292.98
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,269,338.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				35,052,871.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	341,210.01
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				153,228,052.20

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		282.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		541,461.01
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	137,976,634.70	489,608.72
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	137,976,634.70	489,608.72
B. Required effort (Line A.2 times 90%)	124,178,971.23	440,647.85
C. Current year expenditures (Line I.E and Line II.B)	153,228,052.20	541,461.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	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	178,787.95	0.00	0.00	(588,829.99)				
Other Sources/Uses Detail					1,628,783.00	2,056,746.54		
Fund Reconciliation							745,500.00	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	180,248.88	0.00	496,592.06	0.00				
Other Sources/Uses Detail					1,708,791.54	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(359,268.00)	92,237.93	0.00				
Other Sources/Uses Detail					347,955.00	25,000.00		
Fund Reconciliation							0.00	745,500.00
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	0.00		
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	0.00		
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					0.00	0.00		
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	231.19	0.00						
Other Sources/Uses Detail					0.00	1,603,783.00		
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	359,268.02	(359,268.00)	588,829.99	(588,829.99)	3,685,529.54	3,685,529.54	745,500.00	745,500.00

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	166,834.00	0.00	0.00	(643,299.00)				
Other Sources/Uses Detail					0.00	2,436,692.00		
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	110,050.00	0.00	540,819.00	0.00				
Other Sources/Uses Detail					1,569,572.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(277,084.00)	102,480.00	0.00				
Other Sources/Uses Detail					867,120.00	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	0.00		
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	0.00		
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					0.00	0.00		
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
 2017-18 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								
66 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	200.00	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	277,084.00	(277,084.00)	643,299.00	(643,299.00)	2,436,692.00	2,436,692.00		

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 (2014-15)	267,546.44	267,546.44		N/A	Met
Second Prior Year (2015-16)	265,723.78	265,723.78		N/A	Met
First Prior Year (2016-17)	264,004.85	264,004.85		N/A	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 MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

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 (2014-15)	345.59	1,301.25	267,546.44	0.00
Second Prior Year (2015-16)	281.81	1,305.76	265,723.78	0.00
First Prior Year (2016-17)	241.12	1,306.96	264,004.85	41.87
Historical Average:	289.51	1,304.66	265,758.36	13.96

County Office's County Operated Programs ADA Standard:

Budget Year (2017-18) (historical average plus 2%):	295.30	1,330.75	271,073.53	14.24
1st Subsequent Year (2018-19) (historical average plus 4%):	301.09	1,356.85	276,388.69	14.52
2nd Subsequent year (2019-20) (historical average plus 6%):	306.88	1,382.94	281,703.86	14.80

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 (2017-18)	282.67	1,306.96	264,004.85	66.33
1st Subsequent Year (2018-19)	282.67	1,306.96	264,004.85	66.33
2nd Subsequent Year (2019-20)	282.67	1,306.96	264,004.85	66.33
Status:	Met	Met	Met	Not 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 NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

COE dependent charter school - Opportunity Youth Academy (OYA) began operation in September 2016 with initially 3 school sites. Full year ADA projection begins in 2017-18 with 2 additional school sites.

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)¹ 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.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

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 data for all fiscal years. 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, Step 2b3, and Step 2b4 for all fiscal years. 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: Hold Harmless

I. LCFF Funding

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. COE funded at Target LCFF				
a1. COE Operations Grant				
a2. COE Alternative Education Grant				
b. COE funded at Hold Harmless LCFF	32,070,388.00	32,565,655.00	32,565,655.00	32,565,655.00
c. Charter Funded County Program				
c1. Transition Entitlement	398,638.00	635,418.00	650,592.00	671,161.00
d. Total LCFF (Sum of a, b, and c)	32,469,026.00	33,201,073.00	33,216,247.00	33,236,816.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	264,004.85	264,004.85	264,004.85	264,004.85
b. Prior Year ADA (Funded)		264,004.85	264,004.85	264,004.85
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)	32,070,388.00	32,565,655.00	32,565,655.00
b1. COLA percentage (if COE is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	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-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	98.09%	98.04%	97.98%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	241.12	282.67	282.67	282.67
b. Prior Year ADA (Funded)		241.12	282.67	282.67
c. Difference (Step 1a minus Step 1b)		41.55	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		17.23%	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)	32,070,388.00	32,565,655.00	32,565,655.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	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)	17.23%	0.00%	0.00%
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))	98.09%	98.04%	97.98%
c. Weighted Percent change (Step 3a x Step 3b)	16.90%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, line C3f)	41.87	66.33	66.33	66.33
b. Prior Year ADA (Funded)		41.87	66.33	66.33
c. Difference (Step 1a minus Step 1b)		24.46	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		58.42%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	398,638.00	635,418.00	650,592.00
b1. COLA percentage (if COE charter schools are at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Gap Funding (if COE charter schools are not at target)	3,900.00	15,173.00	20,569.00
b4. Economic Recovery Target Funding (current year increment)			
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	3,900.00	15,173.00	20,569.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.98%	2.39%	3.16%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	59.40%	2.39%	3.16%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	1.91%	1.96%	2.02%
c. Weighted Percent change (Step 3a x Step 3b)	1.13%	0.05%	0.06%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2017-18) 18.03%	1st Subsequent Year (2018-19) 0.05%	2nd Subsequent Year (2019-20) 0.06%
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LCFF Revenue Standard (line V-a, plus/minus 1%):

N/A	N/A	N/A
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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 (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected local property taxes (Form 01, Objects 8021 - 8089)	188,638,164.72	151,049,676.00	151,049,676.00	151,049,676.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-20.90% to -18.90%	-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 (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	194,390,615.72	156,556,290.00	156,556,290.00	156,556,290.00
County Office's Projected Change in LCFF Revenue:		-19.46%	0.00%	0.00%
Standard:		-20.90% to -18.90%	-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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	-19.46%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-24.46% to -14.46%	-5.00% to 5.00%	-5.00% to 5.00%

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 (2016-17)	161,530,741.61		
Budget Year (2017-18)	171,641,999.00	6.26%	Not Met
1st Subsequent Year (2018-19)	175,319,234.00	2.14%	Met
2nd Subsequent Year (2019-20)	182,487,629.00	4.09%	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 NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
 (required if NOT met)

The salaries and benefits for 2017-18 has increased by \$10.1M due to the assumptions of: (i) a 4% negotiated salary increase from 2016-17; (ii) 1% step and column increase; (ii) STRS increased by 1.85% (from 12.58% to 14.43%); and (iii) PERS increased by 1.912% (from 13.888% to 15.80%).

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	-19.46%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-29.46% to -9.46%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-24.46% to -14.46%	-5.00% to 5.00%	-5.00% to 5.00%

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
----------------------------	--------	--------------------------------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2016-17)	45,418,041.91		
Budget Year (2017-18)	44,057,269.00	-3.00%	Yes
1st Subsequent Year (2018-19)	43,911,235.00	-0.33%	No
2nd Subsequent Year (2019-20)	43,555,186.00	-0.81%	No

Explanation:
(required if Yes)

2016-17 federal revenue includes carryover of unspent fund. Carryover of unspent prior year funds will be budgeted after the close of the books for 2016-17, and included in subsequent budget updates.

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

First Prior Year (2016-17)	11,893,334.96		
Budget Year (2017-18)	12,167,817.00	2.31%	Yes
1st Subsequent Year (2018-19)	21,469,360.00	76.44%	Yes
2nd Subsequent Year (2019-20)	24,258,702.00	12.99%	Yes

Explanation:
(required if Yes)

Increase in other state revenue due to the assumption that Special Education revenue from bill-back to the Districts will be funded by state aid. In year 2016-17, Special Education receives Excess ERAF and property tax which reduces state aid.

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

First Prior Year (2016-17)	39,972,817.33		
Budget Year (2017-18)	37,102,701.00	-7.18%	Yes
1st Subsequent Year (2018-19)	37,781,995.00	1.83%	No
2nd Subsequent Year (2019-20)	36,930,099.00	-2.25%	No

Explanation:
(required if Yes)

2016-17 federal revenue includes carryover of unspent fund. Carryover of unspent prior year funds will be budgeted after the close of the books for 2016-17, and included in subsequent budget updates.

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

First Prior Year (2016-17)	3,429,453.77		
Budget Year (2017-18)	5,685,330.00	65.78%	Yes
1st Subsequent Year (2018-19)	7,604,960.00	33.76%	Yes
2nd Subsequent Year (2019-20)	4,255,242.00	-44.05%	Yes

Explanation:
(required if Yes)

Increases in 2017-18 and 2018-19 mainly due to one-time facilities projects. Reduction in 2019-20 mainly due to back-out of one-time projects from the prior year.

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

First Prior Year (2016-17)	39,459,111.04		
Budget Year (2017-18)	37,168,755.00	-5.80%	Yes
1st Subsequent Year (2018-19)	33,708,606.00	-9.31%	Yes
2nd Subsequent Year (2019-20)	32,721,512.00	-2.93%	No

Explanation:
(required if Yes)

Decreases over the years mainly due to increasing cost on salaries and benefits. See explanation of increasing salaries and benefits costs under Section 3C 1a.

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
----------------------------	--------	-----------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2016-17)	97,284,194.20		
Budget Year (2017-18)	93,327,787.00	-4.07%	Not Met
1st Subsequent Year (2018-19)	103,162,590.00	10.54%	Not Met
2nd Subsequent Year (2019-20)	104,743,987.00	1.53%	Met

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

First Prior Year (2016-17)	42,888,564.81		
Budget Year (2017-18)	42,854,085.00	-0.08%	Not Met
1st Subsequent Year (2018-19)	41,313,566.00	-3.59%	Met
2nd Subsequent Year (2019-20)	36,976,754.00	-10.50%	Not 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)

2016-17 federal revenue includes carryover of unspent fund. Carryover of unspent prior year funds will be budgeted after the close of the books for 2016-17, and included in subsequent budget updates.

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

Increase in other state revenue due to the assumption that Special Education revenue from bill-back to the Districts will be funded by state aid. In year 2016-17, Special Education receives Excess ERAF and property tax which reduces state aid.

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

2016-17 federal revenue includes carryover of unspent fund. Carryover of unspent prior year funds will be budgeted after the close of the books for 2016-17, and included in subsequent budget updates.

- 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)

Increases in 2017-18 and 2018-19 mainly due to one-time facilities projects. Reduction in 2019-20 mainly due to back-out of one-time projects from the prior year.

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

Decreases over the years mainly due to increasing cost on salaries and benefits. See explanation of increasing salaries and benefits costs under Section 3C 1a.

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, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two 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.

Ongoing and Major Maintenance/ Restricted Maintenance Account	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
	82,433,715.00	2,473,011.45	477,987.00	477,987.00
			2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
			1,648,674.30	1,648,674.30
			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
			1,648,674.00	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)

Differences due to rounding error.

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 (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,059,227.00	8,815,856.00	9,331,471.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,122,311.84	14,600,289.66	1,958,712.31
c. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(4.00)	(0.01)	(0.01)
d. Available Reserves (Lines 1a through 1c)	14,181,534.84	23,416,145.65	11,290,183.30
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	201,480,669.16	220,396,401.26	233,286,769.01
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	60,468,876.01	42,088,938.05	49,581,758.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	261,949,545.17	262,485,339.31	282,868,527.01
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	5.4%	8.9%	4.0%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	3.0%	1.3%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the 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 (2014-15)	1,572,941.35	58,363,916.03	N/A	Met
Second Prior Year (2015-16)	6,385,875.24	70,648,695.06	N/A	Met
First Prior Year (2016-17)	(971,063.88)	70,736,874.79	1.4%	Not Met
Budget Year (2017-18) (Information only)	(12,339,661.00)	82,433,715.00		

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 \$5,865,999
1.3%	\$5,866,000	to \$14,662,999
1.0%	\$14,663,000	to \$65,989,000
0.7%	\$65,989,001	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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	37,731,765.00	37,731,765.00	37,731,765.00

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 (2014-15)	57,516,862.53	62,054,984.49	Met
Second Prior Year (2015-16)	64,715,576.66	63,627,925.84	Not Met
First Prior Year (2016-17)	62,121,359.13	70,013,801.08	Met
Budget Year (2017-18) (Information only)	69,042,737.20		

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.

- 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 \$66,000 (greater of)	0	to \$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and over

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	251,456,734	251,560,669	251,662,924
County Office's Reserve Standard Percentage Level:	2%	2%	2%

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	251,456,734.00	251,560,669.00	251,662,924.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	37,731,765.00	37,731,765.00	37,731,765.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	251,456,734.00	251,560,669.00	251,662,924.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,029,134.68	5,031,213.38	5,033,258.48
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,029,134.68	5,031,213.38	5,033,258.48

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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)	10,058,269.00	10,062,427.00	10,066,517.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	917,089.20	56,754.20	17,217.20
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)	(0.61)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	10,975,357.59	10,119,181.20	10,083,734.20
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.36%	4.02%	4.01%
County Office's Reserve Standard (Section 8A, Line 7):	5,029,134.68	5,031,213.38	5,033,258.48
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 (2016-17)	(4,234,696.00)			
Budget Year (2017-18)	(3,135,437.00)	(1,099,259.00)	-26.0%	Not Met
1st Subsequent Year (2018-19)	(1,872,630.00)	(1,262,807.00)	-40.3%	Not Met
2nd Subsequent Year (2019-20)	(1,973,683.00)	101,053.00	5.4%	Met

1b. Transfers In, County School Service Fund *				
First Prior Year (2016-17)	1,628,783.00			
Budget Year (2017-18)	0.00	(1,628,783.00)	-100.0%	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1c. Transfers Out, County School Service Fund *				
First Prior Year (2016-17)	2,056,746.00			
Budget Year (2017-18)	2,436,692.00	379,946.00	18.5%	Not Met
1st Subsequent Year (2018-19)	471,679.00	(1,965,013.00)	-80.6%	Not Met
2nd Subsequent Year (2019-20)	474,510.00	2,831.00	0.6%	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)
Decreases in 2017-18 and 2018-19 due to reduction in one-time contributions to restricted programs. RRMA contributions increased by \$1,170,687, as a requirement RRMA is calculated by applying 2% of the total unrestricted General Fund expenditures. Contribution from CSSF to Contract Services, Special Ed, Alternative Ed, and Technology were decreased by \$2,161,899. Alternative Ed decreased in contributions of \$222,691 to Special Ed. One-Time funding contribution from Facilities to Head Start decreased and ended in 2016-17 for the amount of \$80,000.

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)
One time transfer of excess reserve from Fund 67 to Fund 01 in 2016-17. CSSF Transfer-In to Self Insurance - Dental Program decreased by \$1,603,783. The Transfer-In for the kettle repayment of \$25,000 ended in FY2016/17.

- 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)

Increase in 2017-18 due to increase contribution to Fund 13 for increasing cost of salaries and benefits. Decrease in 2018-19 due to reduction in one-time contribution to Fund 13. For 2017/18, CSSF, Environmental Ed and Alternative Ed Transfers-Out to cover for the Child Nutrition Program for salaries and food cost of \$295,213, \$428,757 and \$35,000. Transfer-Out from CSSF to Child Development decreased by \$201,876. Transfer-Out from Special Ed to the Child Nutrition Program decrease by \$16.00.

- 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.

1. Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C)

2. 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	7	County School Service Fund		5,690,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2015/16 Form Debt		5,611,546

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				11,301,546

Type of Commitment (continued)	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	981,000	975,400	979,250	987,750
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	981,000	975,400	979,250	987,750
Has total annual payment increased over prior year (2016-17)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. YES - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

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

Beginning year 2017-18, the increase in annual payment will be funded by the County School Service Fund unrestricted revenues through interfund transfer to Fund 56.

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 annual required contribution; 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:

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
	23,431,850	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	58,338,546.00
b. OPEB unfunded actuarial accrued liability (UAAL)	58,338,546.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	5,221,104.00	5,650,384.00	6,120,492.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,941,483.00	5,650,384.00	6,120,492.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,103,770.00	1,223,290.00	1,257,435.00
d. Number of retirees receiving OPEB benefits	73	73	73

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)

Yes

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:

The 2017-18 self-insurance valuation for Worker's Compensation is based on the June 30, 2016 Actuarial Review Report
--

3. Self-Insurance Liabilities

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

12,419,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs	8,098,375.00	8,098,375.00	8,098,375.00
b. Amount contributed (funded) for self-insurance programs	8,098,375.00	8,098,375.00	8,098,375.00

S8. Status of Labor Agreements

Analyze the status of 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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	430.3	413.4	411.4	406.4

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

6. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

--	--	--

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
382,174	385,995	389,855
1.0%	1.0%	1.0%

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	956.5	938.9	924.8	909.7

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

6. Amount included for any tentative salary schedule increases

--	--	--	--

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
473,128	477,859	482,638
1.0%	1.0%	1.0%

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
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) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	176.1	173.1	173.1	172.1

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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")			

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases			

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	200,186	202,188	204,209
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
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?

Yes

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

Jun 21, 2017

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?

Yes

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)

A4-A new countywide charter school (Opportunity Youth Academy CDS Code 43-10439-0135087) began September 1, 2016
A5-Please refer to 3C 1a and S8
A8-Newly hired CBO, Megan Reilly, started in April 2017

End of County Office Budget Criteria and Standards Review

SACS2017 Financial Reporting Software - 2017.1.0
6/6/2017 11:39:23 AM

43-10439-0000000

July 1 Budget
2017-18 Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

GENERAL LEDGER CHECKS

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>
10	6500	8311	-563,592.00

Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local Property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources (object code) is now different with the existence of Excess ERAF.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0
6/6/2017 11:39:52 AM

43-10439-0000000

July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara
County

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

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
35	7710	8545	-51,964.00

Explanation:Return remaining state funds of \$51,964.00 to the OPSC(Office of Public School Construction)for the August Boeger project. Application no.50/10439-00-011

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
35	7710	-48,541.32

Explanation:Return remaining state funds of \$48,541.32 to the OPSC(Office of Public School Construction)for the August Boeger project. Application no.50/10439-00-011. There were no new revenue source except for interest, thus the negative balance.

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	5640	9500	-1,703.27

Explanation:Payable will clear at year-end.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.