

The logo features a stylized white torch with a flame, set against a circular background with wavy lines. The entire logo is rendered in a lighter shade of red on the dark red background.

Santa Clara County Office of Education

Board of Education  
2018-19 Proposed Budget  
Public Hearing Agenda Item  
Business Services Branch  
June 13, 2018

# Santa Clara County Office of Education 2018-19 Proposed Budget



# 2018-19 County School Service Fund Revenue



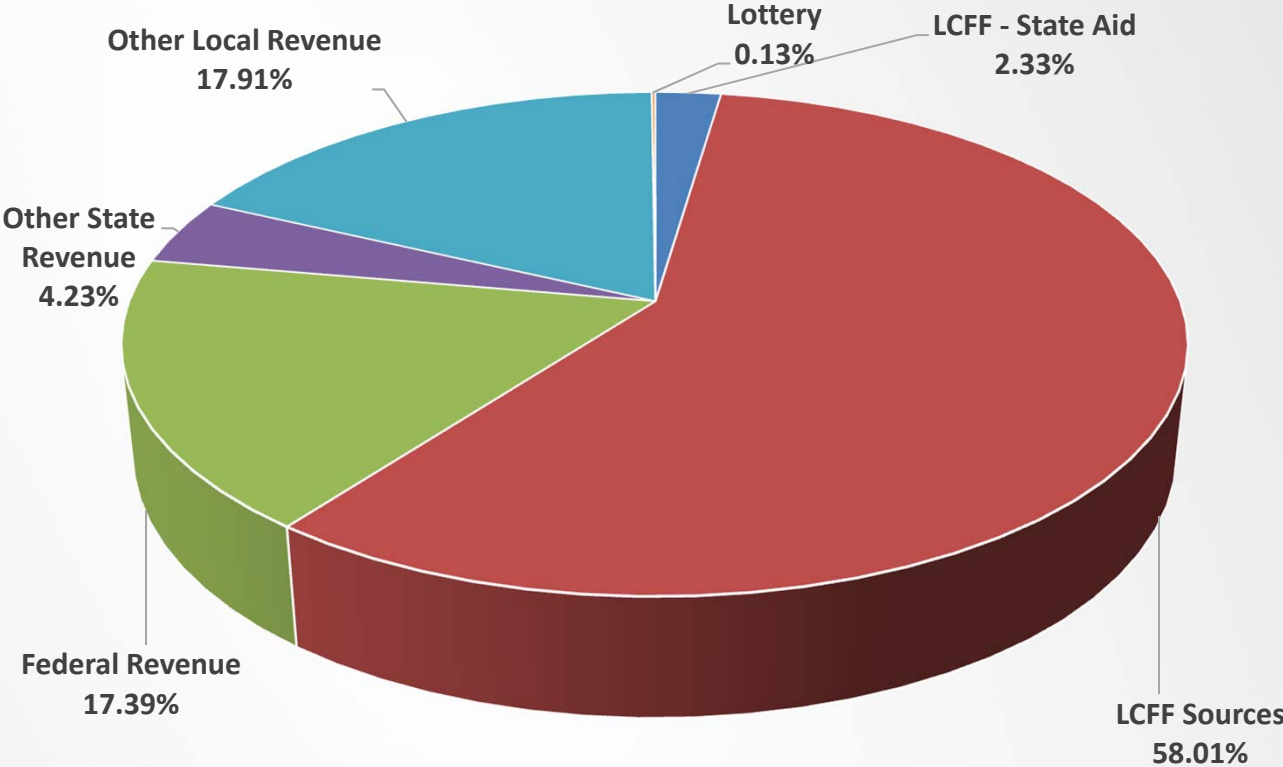
# 2018-19 County School Service Fund Proposed Budget - Sources of Revenues

The following table provides the Santa Clara County Office of Education's 2018-19 projected County School Service Fund revenues estimated at \$249.1M.

Revenue Category	2018-19 Budget Unrestricted	2018-19 Budget Restricted	2018-19 Budget Total	% of Total
LCFF - State Aid	\$5,794,253	\$0	\$5,794,253	2.33%
LCFF Sources	60,689,960	83,833,132	144,523,092	58.01%
Federal Revenue	0	43,314,624	43,314,624	17.39%
Other State Revenue	1,012,385	9,522,587	10,534,972	4.23%
Other Local Revenue	8,766,504	35,838,677	44,605,181	17.91%
Lottery	250,630	82,399	333,029	0.13%
<b>Total Revenue</b>	<b>\$76,513,732</b>	<b>\$172,591,419</b>	<b>\$249,105,151</b>	<b>100%</b>

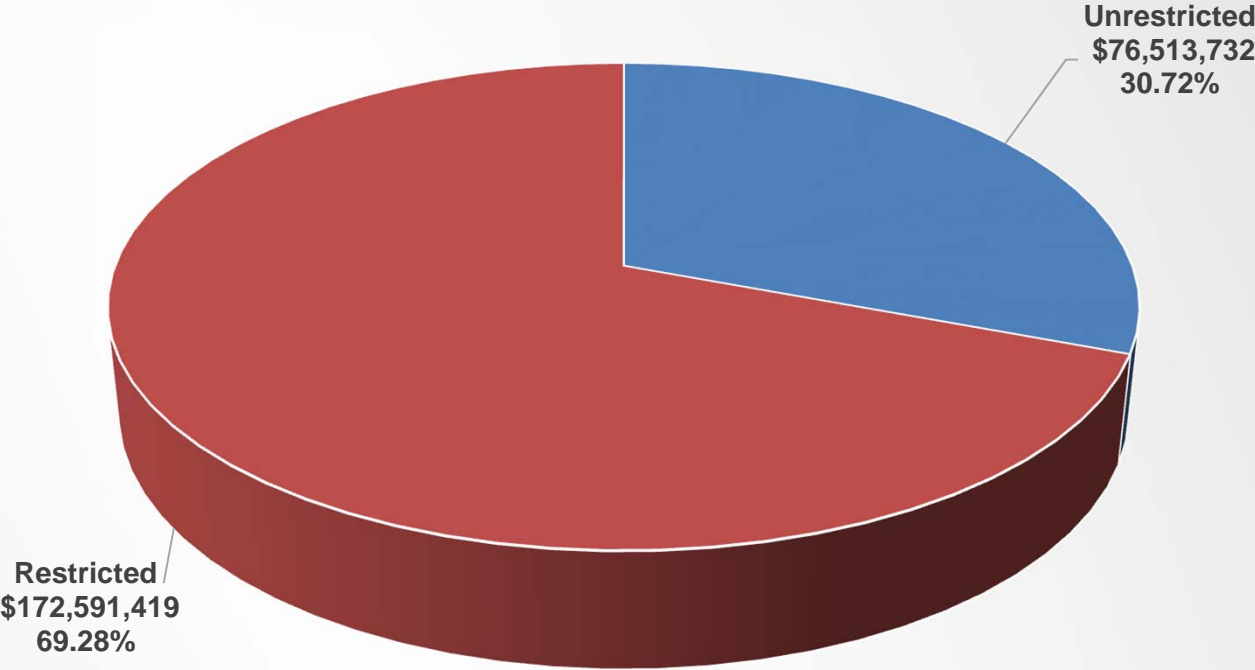
# 2018-19 County School Service Fund Proposed Budget - Sources of Revenues

The following pie chart provides the breakdown of revenues.



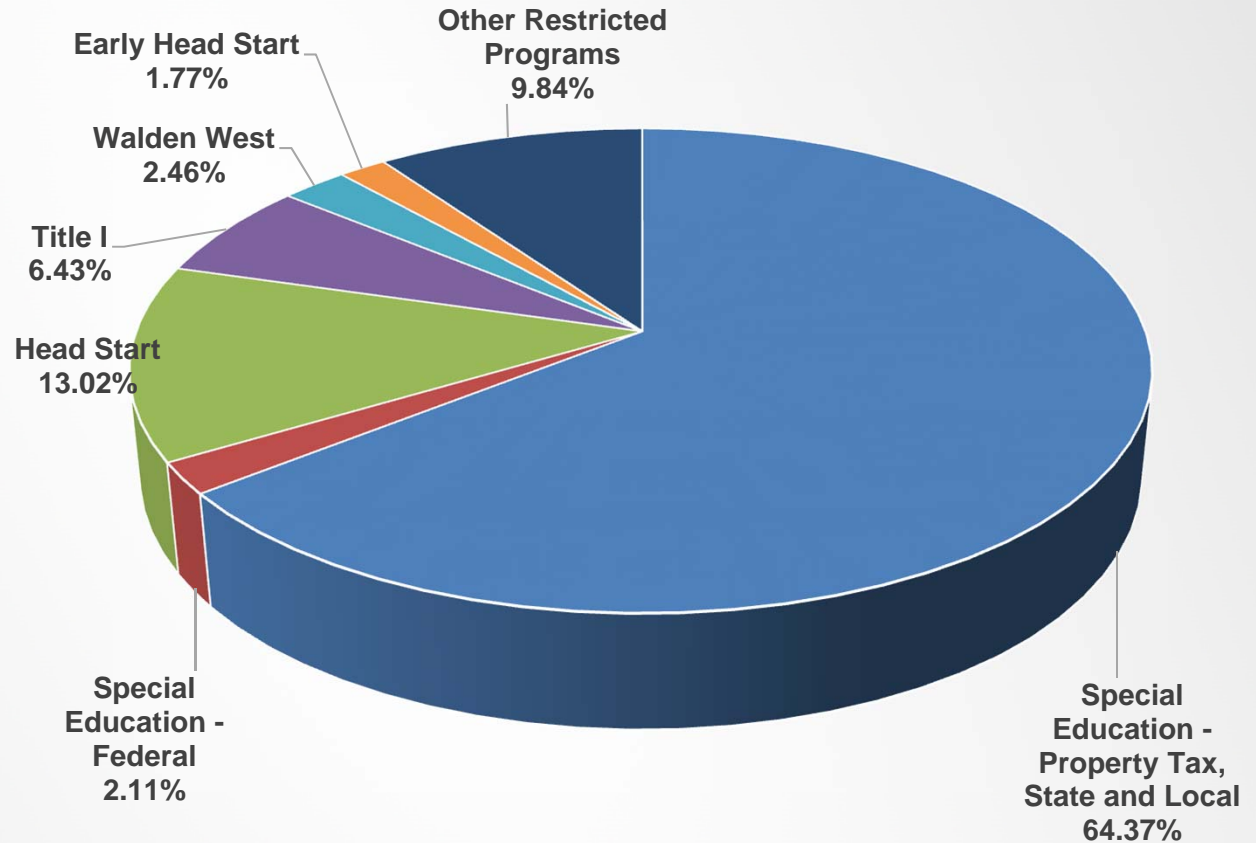
# 2018-19 County School Service Fund Proposed Budget - Sources of Revenues

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



# 2018-19 County School Service Fund Proposed Budget - Sources of Restricted Revenues

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



# 2018-19 County School Service Fund Expenditures





# 2018-19 County School Service Fund Proposed Budget - Projected Expenditures

The following table provides the Santa Clara County Office of Education's 2018-19 projected County School Service Fund expenditures estimated at \$250.8M.

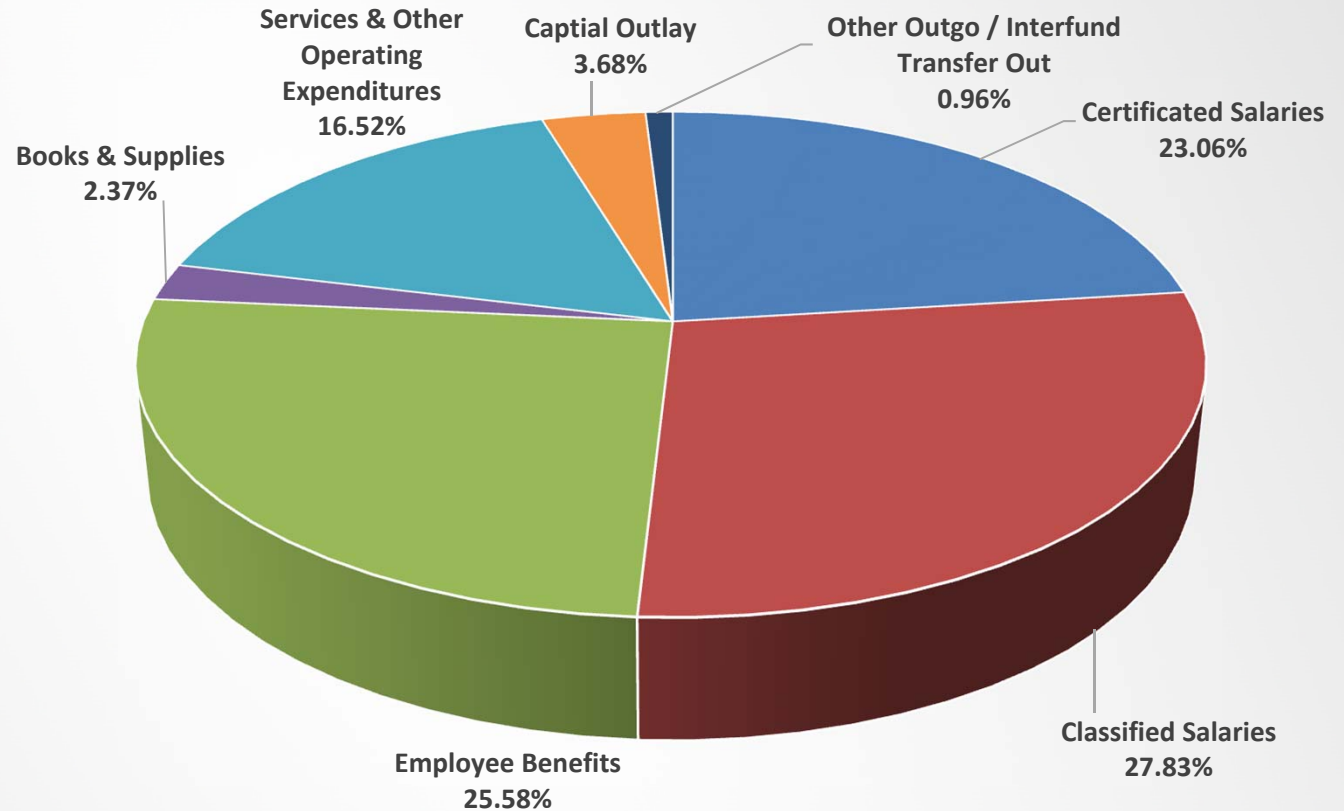
**In 2018-19, 76.47% of these funds are for Salaries & Benefits.**

**The percentage in 2017-18 was 74.46%.**

Expenditures Category	2018-19	
	Proposed Budget	% of Total
Certificated Salaries	\$52,238,859	20.83%
Classified Salaries	63,048,907	25.14%
Employee Benefits	57,949,291	23.10%
<b>Sub-total Salaries &amp; Benefits</b>	<b>173,237,057</b>	<b>69.07%</b>
Books/Supplies	5,361,248	2.14%
Services/Capital Outlay	45,758,646	18.23%
Other Outgo/ Interfund Transfer-out	26,483,403	10.56%
<b>Total Expenditures</b>	<b>\$250,840,354</b>	<b>100.00%</b>
Back-out Return of Local Property Tax	<u>(24,299,466)</u>	
Total Expenditures exclude Return of Local Property Tax	<u>\$226,540,888</u>	
<b>% of Salaries &amp; Benefit over Total Expenditures exclude Return of Local Property Tax</b>		<b><u>76.47%</u></b>

# 2018-19 County School Service Fund Proposed Budget - Projected Expenditures

The following pie chart provides the breakdown of expenditures, excluding the return of prior year local property tax, estimated at \$226.5M (\$250.8M - \$24.3M).



% Total of Salaries & Benefits = 76.47%

# 2018-19 CSSF Proposed Budget Unrestricted and Restricted Funds

The following table details the CSSF:

The net decrease in fund balance of approximately \$1.7M is mainly due to the use of carryover funds for one-time capital projects.

The use of fund balance has been used for strategic planning.

County School Service Fund (Unrestricted and Restricted)	2018-19 Unrestricted	2018-19 Restricted	2018-19 Total
Revenues	\$ 76,513,732	\$ 172,591,419	\$ 249,105,151
Interfund Transfer In	-	-	-
Contributions	(463,574)	463,574	-
<b>Total Sources of Funds</b>	<b>\$ 76,050,158</b>	<b>\$ 173,054,993</b>	<b>\$ 249,105,151</b>
Expenditures	\$ 70,332,179	\$ 179,528,925	\$ 249,861,104
Interfund Transfer Out	979,250	-	979,250
<b>Total Usage of Funds</b>	<b>\$ 71,311,429</b>	<b>\$ 179,528,925</b>	<b>\$ 250,840,354</b>
<b>Net Increase/(Decrease) In Fund Balance</b>	<b>\$ 4,738,729</b>	<b>\$ (6,473,932)</b>	<b>\$ (1,735,203)</b>
Beginning Fund Balance	63,150,225	29,152,422	92,302,647
Ending Fund Balance	\$ 67,888,954	\$ 22,678,490	\$ 90,567,444
Nonspendable	\$ 60,439	\$ -	\$ 60,439
Restricted	-	22,678,490	22,678,490
Committed	-	-	-
Assigned			
Various Assignments	49,115,407	-	49,115,407
Unassigned			
Designated for Economic Uncertainties	10,033,614	-	10,033,614
Unassigned Reserve	\$ 8,679,494	\$ -	\$ 8,679,494

# Multi-year Projections



# 2018-19 County School Service Fund

## Multi-year Projections - Unrestricted & Restricted

The following table shows SCCOE's projected combined ending fund balances in 2018-19 and the two subsequent fiscal years for unrestricted and restricted programs.

County School Service Fund (Unrestricted and Restricted)	2018-19 Proposed Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Revenues	\$ 249,105,151	\$ 247,676,473	\$ 248,805,519
Interfund Transfer In	-	-	-
Total Sources of Funds	\$ 249,105,151	\$ 247,676,473	\$ 248,805,519
Expenditures	\$ 249,861,104	\$ 243,808,889	\$ 244,078,740
Interfund Transfer Out	979,250	987,750	984,000
Total Usage of Funds	\$ 250,840,354	\$ 244,796,639	\$ 245,062,740
<b>Net Increase/(Decrease) In Fund Balance</b>	<b>\$ (1,735,203)</b>	<b>\$ 2,879,834</b>	<b>\$ 3,742,779</b>
Beginning Fund Balance (Estimated)	92,302,647	90,567,444	93,447,278
Ending Fund Balance	\$ 90,567,444	\$ 93,447,278	\$ 97,190,057
Nonspendable	\$ 60,439	\$ 60,439	\$ 60,439
Restricted	22,678,490	22,820,503	23,975,034
Committed	-	-	-
Assigned			
Various Assignments	49,115,407	48,277,140	49,708,279
Unassigned			
Designated for Economic Uncertainties	10,033,614	9,791,866	9,802,510
<b>Unassigned Reserve</b>	<b>\$ 8,679,494</b>	<b>\$ 12,497,330</b>	<b>\$ 13,643,795</b>

# 2018-19 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	2018-19 Projected Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Board Designation (Legal)	\$ 176,000	\$ 176,000	\$ 176,000
Facilities	5,811,851	5,585,173	5,556,609
Deferred Maintenance	2,858,822	2,163,822	2,163,822
Technology Services	8,503,230	9,211,230	9,919,230
Vacation Liability	2,376,838	2,376,838	2,376,838
Return of Local Property Tax	27,285,411	27,285,411	27,285,411
One-Time Discretionary Funds	577,026	-	-
Redevelopment Agency/Restricted Maintenance			
Account Contingency	1,426,229	1,478,666	2,230,369
Educator Resource Center	100,000	-	-
<b>TOTAL</b>	<b>\$ 49,115,407</b>	<b>\$ 48,277,140</b>	<b>\$ 49,708,279</b>

# 2018-19 Budget and Multi-year Projection Assumptions





# 2018-19 Budget and Multi-year Revenue Assumptions

- Lottery revenues are budgeted at \$146 per 2017-18 P-A Average Daily Attendance (ADA) for Unrestricted and \$48 per ADA for Restricted. Total estimated lottery for 2018-19 is \$333K
- SCCOE has elected to receive mandated funding under the Mandated Cost Block Grant, and the estimated amount of \$340K is budgeted for 2018-19, 2019-20 and 2020-21
- May Revision increased one-time discretionary funding from \$295 to \$344 per ADA. The estimated total is \$577K, calculated based on 2017-18 P-2 ADA
- Interest income is projected to be \$487K
- Redevelopment Agency Funds (RDA) revenue is budgeted at \$2.875M for 2018-19, 2019-20 and 2020-21



# 2018-19 Budget and Multi-year Contribution Projections

- Contribution to Alternative Education programs projected below:

Program	2018-19 Proposed Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Community Schools	\$315,437	\$299,175	\$299,627
Juvenile Court Schools*	\$1,407,106	\$1,371,335	\$1,360,030
<b>Total</b>	<b>\$1,722,543</b>	<b>\$1,670,510</b>	<b>\$1,659,657</b>

\* 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.

- Opportunity Youth Academy charter:

Opportunity Youth Academy Charter	\$516,708	\$524,508	\$500,953
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# Average Daily Attendance (ADA) versus Enrollment

- ADA and enrollment are not one in the same
- ADA is defined as the aggregate number of days of attendance of all students during a school year
- Each student attending our program is equal to one enrollment
  - 175 Divisor is used for county offices of education alternative education (AED) programs (i.e. 180 days taught / 175)
  - One enrollment (student) can potentially generate more than one ADA in a school year
  - The Divisor for special education is the number of days taught. One enrollment (student) cannot generate more than one ADA (i.e. 180/180)

# Average Daily Attendance (ADA) versus Enrollment

- Example: Community Schools
  - 180 Teaching Days; 175 Divisor
  - If one student is in class for 180 teaching days he/she would generate 1.03 ADA ( $180/175$ )
  - If one student is either out ill, truant, enrolls later in the year or drops out, and attends for 150 days, he/she would generate 0.86 ADA ( $150/175$ ) (This would be the most realistic scenario, and would take more than one enrollment to generate one ADA)
- Example: Juvenile Court Schools
  - These students are transient
  - 234 Teaching Days; 175 Divisor
  - If one student is in class for 234 teaching days he/she would generate 1.34 ADA ( $234/175$ )
  - If three students were in class 78 days each ( $78 \times 3=234$ ), collectively they would generate 1.34 ADA

# 2018-19 Budget and Multi-year Average Daily Attendance Assumptions

- Estimated Average Daily Attendance (ADA) used for Local Control Funding Formula (LCFF) projections are:

Program	2018-19 Estimated	2019-20 Estimated	2020-21 Estimated
Community School	52.00	52.00	52.00
Institution/Court School	165.00	165.00	165.00
Opportunity Youth Academy	200.00	200.00	200.00

- Estimated ADA during 2017-18 Adopted Budget were:

Community School	79.00	79.00	n/a
Institution/Court School	135.00	135.00	n/a
Opportunity Youth Academy	135.00	135.00	n/a

- Estimated ADA during 2017-18 Second Interim were:

Community School	79.00	79.00	n/a
Institution/Court School	165.00	165.00	n/a
Opportunity Youth Academy	200.00	200.00	n/a

# 2018-19 Budget and Multi-year Contribution Projections

- Contribution to other programs:

Program	2018-19 Proposed Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Fingerprinting Services (one-time funding)	\$77,721	\$0	\$0
Technology Services (one-time contribution for 20% of 3 Student Data Specialists)	\$94,573	\$0	\$0
Special Education Services to 901 districts	\$170,000	\$0	\$0
Special Education School Nutrition Program	\$24,008	\$24,008	\$24,008
Alternative Education CTE Program	\$158,190	\$159,068	\$161,626
Environmental Education	\$889,012	\$848,759	\$730,743
Educare*	\$493,930*	\$494,804*	\$501,801*

\* Note: Other local income and grant revenue are expected to reduce contribution to Educare

# 2018-19 Budget and Multi-year Expenditures Assumptions

- 3% increase for salary and benefits in 2018-19 for ACE/CTA employees, Psychologists, Social Workers (effective July 1) and SEIU employees (effective September 1) are budgeted per bargaining agreements
- 0% salary increase for 2018-19 for the Leadership team
- The estimated costs of step and column changes for all eligible employees are budgeted at 1% for each fiscal year
- Based on latest actuarial study, Other Post-Employment Benefits (OPEB) rate for 2018-19 is \$3,708 per FTE; 2019-20 and 2020-21 is \$1,307 per FTE each year

# 2018-19 Budget and Multi-year Expenditures Assumptions

- \$1.43M is budgeted for Routine Restricted Maintenance Account (RRMA) for 2018-19. The estimated RRMA for 2019-20 is \$1.48M and for 2020-21, \$2.23M
  - RRMA is funded with Redevelopment Agency (RDA) funds. RDA funds are available for RRMA, deferred maintenance and other capital projects
  - RRMA is also assigned in the reserve as a general fund contingency
- Estimated local property taxes from prior year to be returned to the state in 2018-19 is \$24.3M. (The estimated amount paid back in 2019-20 and 2020-21 is \$27.3M each year)
- The projected cost for board member elections for 2018-19 is \$400K

# 2018-19 Budget and Multi-year Expenditures Assumptions

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

	2018-19			2019-20			2020-21		
	%	Est. STRS & PERS	Increase Over Prior Year*	%	Est. STRS & PERS	Increase Over Prior Year*	%	Est. STRS & PERS	Increase Over Prior Year*
STRS^	16.28%	\$ 8,333,579	\$ 1,236,653	18.13%	\$ 9,289,905	\$ 956,326	19.10%	\$ 9,824,112	\$ 534,207
PERS^	18.062%	\$ 11,223,354	\$ 1,789,107	20.80%	\$ 12,999,385	\$ 1,776,031	23.50%	\$ 14,766,199	\$ 1,766,814

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

-2018-19 year-over-year increase is estimated based on 2017-18 estimated actual and 2018-19 Proposed Budget

-For 2018-19 through 2020-21, assume a 1% step and column increase each year

-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 2018-19 through 2020-21 is **\$2,727,186**
- PERS year-over-year increase for 2018-19 through 2020-21 is **\$5,331,952**
- Total pension cost of increase over the three year period is **\$8,059,138**



# On-Going STRS and PERS Rate Increases

- Estimated STRS and PERS rates per CalSTRS and CalPERS:

	2021-22	2022-23	2023-24	2024-25
STRS	19.10%	19.10%	19.10%	19.10%
PERS	24.60%	25.30%	25.80%	26.00%

- For 2021-22 through 2024-25, assume a 1% salary step and column increase each year. No other salary increases included
- STRS year-over-year increase for 2021-22 through 2024-25 is **\$0.40M**
- PERS year-over-year increase for 2021-22 through 2024-25 is **\$2.23M**

# 2018-19 Budget and Multi-year Indirect Cost Rate by Program

- SCCOE standard indirect cost rate (ICR) is 11.03%
- In compliance with Board Policy #3100, the ICR are as follows:

Area or Program	2017-18 Indirect Cost Rate %	2018-19 Indirect Cost Rate %	2019-20 & 2020-21 Proposed MYP Indirect Cost Rate %
Alternative Schools	10.76%	11.03%	11.03%
Child Development *	8.50%	8.00%	7.50%
Child Nutrition *	5.25%	5.41%	5.41%
Contracts (Fund 930) *	10.76%	11.03%	11.03%
Environmental Education	10.76%	11.03%	11.03%
Grant Programs *	10.76%	11.03%	11.03%
Head Start *	8.75%	10.44%	10.44%
Migrant Education	10.76%	11.03%	11.03%
SELPA Non Pass-Thru	10.76%	9.00%	9.00%
Special Education *	9.00%	9.00%**	9.00%
Technology Services Branch (TSB)	10.76%	11.03%	11.03%
Transportation	10.76%	11.03%	11.03%

\*Note: These program rates may be different from the 2018-19 SCCOE standard ICR of 11.03% 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.

\*\*The indirect rate of 9.5% was used for Special Education for budget adoption. The reduce rate of 9% will be updated at First Interim.

# 2018-19 Budget and Multi-year Projection

## Estimated Fund Balance/Reserve

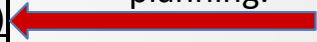
- SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$10M for 2018-19. 2% is mandated by the State and an additional 2% per Board Policy #3100
- Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation and construction of facilities for SCCOE purposes.
  - 1% Contribution to the Facilities Fund has not been met for 2018-19, 2019-20 and 2020-21

# 2018-19 SCCOE Total 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 2018-19 projected revenues and expenditures for the other SCCOE funds are listed below.

Fund #	Fund Name	2018-19 Projected Revenues and Transfer In	2018-19 Projected Expenditures and Transfer	Net Increase (Decrease) to Fund Balance
100	Special Education Pass-Through Fund	\$ 37,461,417	\$ 37,461,417	\$ -
120	Child Development Fund	6,887,595	6,887,595	-
130	Cafeteria Special Revenue Fund	-	-	-
350	County School Facilities Fund	-	-	-
560	Debt Service Fund	979,250	979,250	-
670	Self-Insurance Fund - Workers' Compensation	4,671,001	4,671,001	-
671	Self-Insurance Fund - OPEB	5,856,574	3,833,027	2,023,547
676	Self-Insurance Fund - Dental	2,979,798	2,979,798	-
677	Self-Insurance Fund - Vision	256,235	256,235	-
678	Self-Insurance Fund - SDI	53,497	53,497	-
	<b>Total - Other Funds</b>	<b>59,145,367</b>	<b>57,121,820</b>	<b>2,023,547</b>
	<b>Total - County School Service Fund</b>	<b>249,105,151</b>	<b>250,840,354</b>	<b>(1,735,203)</b>
	<b>SCCOE Total Budget</b>	<b>308,250,518</b>	<b>307,962,174</b>	<b>288,344</b>

The use of fund balance has been used for strategic planning.



# Additional Assumptions

## Next Steps



# Additional Assumptions to be Incorporated into the First Interim Report

- Reduce OPEB rate from \$3,708 to \$1,307 per FTE for all programs pending the establishment of the retiree trust fund by June 30<sup>th</sup>. An updated actuarial study will be done in the Fall 2018 to determine future year requirements
- Reduce contribution to Educare in 2018-19 from grant funding pending final approval from grantor, and in 2019-20 and 2020-21 reduce with pending grant funding and other local revenue

# Next Steps



## SCCOE 2018-19 Budget Timeline

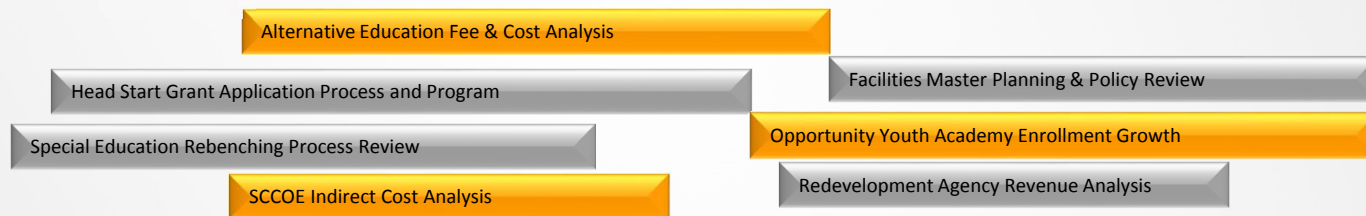


### May 2018

- 1:** Final 2018-19 Preliminary Program Budgets Due to Budget Office
- 15:** Governor's May Revision Budget Announcement
- 31:** Budget Study Committee

### June 2018

- 13:** Board Mtg. 2018-19 Preliminary Budget; LCAP Hearing
- 20:** Board Mtg. Adoption of the 18-19 Budget
- 28:** Adopted Budget submitted to the California Department of Education





Santa Clara County  
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304  
Mary Ann Dewan, Ph.D., County Superintendent of Schools

**2018-19  
PROPOSED  
BUDGET**

Presented on  
June 13, 2018

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BUSINESS SERVICES BRANCH  
INTERNAL BUSINESS SERVICES  
BUDGET OFFICE  
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**SANTA CLARA COUNTY OFFICE OF EDUCATION  
PROPOSED BUDGET  
2018-19**

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**PROPOSED BUDGET  
2018-19**

**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 2018-19 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 2018-19, total projected revenues (including Transfer-in) are approximately \$249.1M and projected expenditures (including Transfer-out) are approximately \$250.8M. This includes approximately \$24.3M in expenditures to be taken from local property taxes. This amount may change depending on local property taxes. The SCCOE's 2018-19 projected reserve for economic uncertainty, after removing certain designations, is approximately \$10M.

The projected beginning fund balance for 2018-19 is approximately \$92.3M. The actual fund balance will be determined after the fiscal books for 2017-18 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 2018-19 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, 2019-20 and 2020-21. 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 9.11% and 9.57% for 2019-20 and 2020-21, 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 24-29 of this document.

**BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS  
FISCAL YEAR 2018-19**

**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 2018-19 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 2017-18 and included in subsequent budget updates.
5. The next official revision of the 2018-19 budget, after Budget Adoption, is the First Interim Report, and this will be presented to the Board around mid-December 2018.

**Revenue Assumptions**

6. Lottery revenues are projected as follows:
  - Unrestricted at \$146 per ADA; \$250,630
  - Restricted Proposition 20 at \$48 per ADA; \$82,399
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 %	76.30%/26.30%
Estimated ADA	52.00
Based Grant (per ADA)	\$11,898.17
Supplemental (per ADA)	\$4,164.36
Concentration (per ADA)	\$4,164.36

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	165.00
Based Grant (per ADA)	\$11,898.17
Supplemental (per ADA)	\$4,164.36
Concentration (per ADA)	\$2,082.18

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 2018-19 fiscal year is 80.80 probation referred ADA and 119.20 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 %	76.30%/26.30%
Estimated ADA	80.80
Based Grant (per ADA)	\$11,898.17
Supplemental (per ADA)	\$4,164.36
Concentration (per ADA)	\$4,164.36

11. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$339,859 is budgeted.
12. The Governor’s May revise proposes an increase in discretionary one-time funding in the amount of \$2.02 billion, this equates to approximately \$344 per ADA. The 2018-19 estimate for SCCOE is approximately \$577K based on 2017-18 P-2 ADA. 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 2.71% in 2018-19, and 2.57% in 2019-20 and 2.67% in 2020-21 provided by the School Services of California Dartboard. Adjustments will be made for 2018-19 for the First Interim reporting period as the COLA used for 2018-19 Budget Adoption was 2.51%; 2.41% for 2019-20 and 2.80% for 2020-21.
15. \$2.875M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2018-19, 2019-20 and 2020-21, respectively. The remaining balance of \$7,322,428 has been included in the restricted reserves for 2018-19.
16. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$43.4K for Alternative Education and approximately \$40K 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	2018-19 Proposed Budget	2019-20 Estimated	2020-21 Estimated
County Community Schools	\$315,437	\$299,175	\$299,627
Juvenile Court Schools	\$1,407,106	\$1,371,335	\$1,360,030
<b>Total Alternative Education</b>	<b>\$1,722,543</b>	<b>\$1,670,510</b>	<b>\$1,659,657</b>
Opportunity Youth Academy Charter	\$516,708	\$524,508	\$500,953

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	2018-19 Proposed Budget	2019-20 Estimated	2020-21 Estimated
County Community Schools	\$1,743,457	\$1,763,435	\$1,787,206
Juvenile Court Schools	\$2,791,716	\$2,857,753	\$2,936,325
<b>Total Alternative Education</b>	<b>\$4,535,173</b>	<b>\$4,621,188</b>	<b>\$4,723,531</b>
Opportunity Youth Academy Charter	\$2,825,036	\$2,836,509	\$2,910,353

b. Contribution to other programs:

Program	2018-19 Proposed Budget	2019-20 Estimated	2020-21 Estimated
Fingerprinting Services (one-time funding)	\$77,721	-0-	-0-
Technology Services (for one-time special project)	\$94,573	-0-	-0-
Special Education for Services to 901 districts	\$170,000	-0-	-0-
Special Education for School Nutrition Program	\$24,008	\$24,008	\$24,008
Alternative Education Dental Program	\$158,190	\$159,068	\$161,626
Environmental Education	\$889,012	\$848,759	\$730,743
Educare*	\$493,930*	\$494,804*	\$501,801*

\*Note: Other local income and grant revenue are expected to reduce contribution to Educare.

18. The estimated contribution for internal services to our Technology Services Branch for 2018-19 is \$4,718,956, \$5,876,945 for 2019-20, and \$5,996,446 for 2020-21.<sup>1</sup>

**Expenditure Assumptions**

19. Salary and statutory benefits for the on-going 3% salary increase beginning July 1, 2018 for ACE/CTA employees and the Psychologist and Social Workers have been included in the 2018-19 Proposed Budget and 0% for the multi-year budget projections as per bargaining agreement considering all conditions have been legally satisfied.
20. Salary and statutory benefits for an on-going 3% salary increase beginning September 1, 2018 for SEIU employees have been included in the 2018-19 Proposed Budget and 0% in the multi-year budget projections as per bargaining agreement considering all conditions have been legally satisfied.
21. Salary and statutory benefit increases are 0% for the Leadership Team in the multi-year projections.
22. The estimated costs of step and column changes for all eligible employees are budgeted at 1%.
23. The following statutory employee benefits are used in estimating labor costs for 2018-19:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS) *	16.28%	
Public Employee Retirement System (PERS) **		18.062%
OASDI (Social Security)	6.20%	6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance	0.05%	0.05%
Worker’s Compensation	1.03% / 5.28%	1.03% / 5.28%
Retiree (OPEB Allocation) – per FTE	\$1,703	\$1,703
Retiree (OPEB-Active) – per FTE	\$2,005	\$2,005

\* STRS employer rate is increasing from 14.43% in 2017-18 to 16.28% in 2018-19.  
 \*\*PERS employer rate is increasing from 15.531% in 2017-18 to 18.062% in 2018-19.

24. STRS rates are projected to increase to 18.13% and 19.10% in 2019-20 and 2020-21, respectively. Estimated total cost increase for all Funds is \$0.96M in 2019-20 and \$0.53M in 2020-21. STRS on-behalf has been included in all three fiscal years.
25. PERS rates are projected to increase to 20.80% and 23.50% in 2019-20 and 2020-21, respectively. Estimated total cost increase for all Funds is \$1.78M in 2019-20 and \$1.77M in 2020-21.
26. Based on latest actuarial study, estimated OPEB rate for 2018-19 is \$3,708 per FTE, 2019-20 and 2020-21 is \$1,307 per FTE, respectively.

<sup>1</sup> 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.

27. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2019-20 and 2020-21 is 6.20%, 1.45% and 0.05%, respectively.
28. 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, and Child Development, we allocate a rate of 5.28%. All other low incidence classifications will be allocated a rate of 1.03%.
29. In fiscal year 2019-20 and 2020-21, an estimated net FTE reduction of 5.00 FTE from Special Education Early Start have been included. In 2020-21, an estimated additional FTE reduction of 8.00 FTE from Head Start; and 2.00 FTE from Special Education Early Start have been included. These adjustments were made in order to balance the individual program’s estimated expenditures to their estimated revenues.
30. The projected estimated cost for Board Member elections for 2018-19 is \$400,000.
31. To calculate the Routine Restricted Maintenance Account (RRMA) contribution, in 2018-19 and 2019-20, use the greater of 2% of the total CSSF unrestricted expenditures or the amount deposited in 2014-15; and in 2020-21, the calculation is 3% of the total CSSF unrestricted expenditures. The budgeted contribution for 2018-19 is \$1.43M, 2019-20 is \$1.48M and 2020-21 is \$2.23M. RRMA contribution is projected to be made from the Redevelopment Agency Funds (RDA).
32. The SCCOE’s 2018-19 standard indirect cost rate is 11.03%.
33. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2017-18 are as follows:

Area or Program	2017-18 Indirect Cost Rate %	2018-19 Indirect Cost Rate %	2019-20 & 2020-21 Proposed MYP Indirect Cost Rate %
Alternative Schools	10.76%	11.03%	11.03%
Child Development *	8.50%	8.00%	7.50%
Child Nutrition *	5.25%	5.41%	5.41%
Contracts (Fund 930) *	10.76%	11.03%	11.03%
Environmental Education	10.76%	11.03%	11.03%
Grant Programs *	10.76%	11.03%	11.03%
Head Start *	8.75%	10.44%	10.44%
Migrant Education	10.76%	11.03%	11.03%
SELPA Non Pass-Thru	10.76%	9.00%	9.00%
Special Education *	9.00%	9.00%	9.00%
Technology Services Branch (TSB)	10.76%	11.03%	11.03%
Transportation	10.76%	11.03%	11.03%

\*These program rates may be different from the 2018-19 SCCOE standard indirect cost rate of 11.03% 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 SCCOE standard Indirect Cost Rate changed from 10.76% in 2017-18 to 11.03% in 2018-19.

### County School Service Funds Balance/Reserves

34. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$10,033,614 for 2018-19. 2% is mandated by the State and an additional 2% per Board Policy #3100.
35. County offices of education are required to return local property taxes to the state. Prior year’s estimated local property taxes to be returned in 2018-19 have been budgeted in the amount of \$24.3M. The amounts paid back in 2016-17 were \$17.4M; 2017-18, \$22.1M. The estimated local property taxes to be returned in 2019-20 and 2020-21 are \$27.3M each year.

- 36.** Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation and construction of facilities for SCCOE purposes. This condition has not been met for 2018-19, 2019-20 and 2020-21.
- 37.** The \$176K reserve for the Board's Legal Fees Designation will be met in 2018-19, 2019-20 and 2020-21.



**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$63,481,095	\$66,484,213
Federal Revenue	417,357	0
Other State Revenue	1,106,881	1,263,015
Other Local Revenue	13,871,405	8,766,504
<b>TOTAL REVENUES</b>	<b>78,876,738</b>	<b>76,513,732</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	9,130,473	8,493,856
Classified Salaries	23,359,195	24,522,348
Employee Benefits	13,099,705	14,351,038
Books and Supplies	925,716	1,731,349
Services and Other Operating Expenses	11,257,521	8,611,468
Capital Outlay	4,651,670	2,492,936
Other Outgo	23,067,353	24,299,466
Direct Support/Indirect Costs	(12,762,650)	(14,170,282)
<b>TOTAL EXPENDITURES</b>	<b>72,728,983</b>	<b>70,332,179</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>6,147,755</b>	<b>6,181,553</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	0	0
Interfund Transfer Out	1,161,456	979,250
Contributions/Flexibility Transfers	(14,122,245)	(463,574)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(15,283,701)</b>	<b>(1,442,824)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(9,135,946)</b>	<b>4,738,729</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>72,286,171</b>	<b>63,150,225</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$63,150,225</b>	<b>\$67,888,954</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	\$25,000	\$25,000
Stores	35,439	35,439
All Others (Accounts Receivable)	345	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned		
Board Designation (Legal)	176,000	176,000
One Time Discretionary Funds	0	577,026
Redevelopment Agency/Restricted Maint. Acct. Contingency	0	1,426,229
Educator Resource Center	0	100,000
Carryover Unspent Funds	1,390,752	0
Deferred Maintenance (FMP)	3,758,822	2,858,822
Facilities	6,691,894	5,811,851
Technology Services	8,741,379	8,503,230
Return of Local Property Taxes	24,299,466	27,285,411
Vacation Liability	2,376,838	2,376,838
Total Assignments	47,495,935	49,175,846
e) Reserve:		
State Mandated Reserve	4,902,887	5,016,807
Board Maintained Reserve	4,902,887	5,016,807
Unassigned Reserve	5,848,516	8,679,494
Total Reserve (\$)	15,654,290	18,713,108
Total Reserve (%)	6.39%	7.46%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$63,150,225</b>	<b>\$67,888,954</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF UNRESTRICTED COUNTY SCHOOLSERVICE FUND REVENUES**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>A) LCFF SOURCES</b>		
State Aid	\$5,609,347	\$5,794,253
Education Protection Acct (EPA)	85,800	83,400
Property Taxes	151,654,561	159,076,054
Property Taxes Transfer SELPA	(93,868,613)	(98,469,494)
<b>TOTAL LCFF SOURCES</b>	<b>63,481,095</b>	<b>66,484,213</b>
<b>B) FEDERAL REVENUE</b>		
Medi-Cal Administrative Activities (MAA)	417,357	0
<b>TOTAL FEDERAL REVENUE</b>	<b>417,357</b>	<b>0</b>
<b>C) OTHER STATE REVENUE</b>		
Mandated Cost Block Grant & Reimbursement	574,632	916,885
State Lottery Revenue	430,067	250,630
All Other State Revenue	102,182	95,500
<b>TOTAL OTHER STATE REVENUE</b>	<b>1,106,881</b>	<b>1,263,015</b>
<b>D) OTHER LOCAL REVENUE</b>		
Interest Income	930,788	487,286
Community Redevelopment Funds	3,967,580	0
Interagency Services	4,401,724	4,864,055
All Other Fees & Contract	1,606,261	1,476,525
All Other Local Revenues	2,340,688	857,838
All Other Sales	100,000	170,000
Tuition	524,364	910,800
<b>TOTAL OTHER LOCAL REVENUE</b>	<b>13,871,405</b>	<b>8,766,504</b>
<b>TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES</b>	<b>\$78,876,738</b>	<b>\$76,513,732</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$77,769,587	\$83,833,132
Federal Revenue	47,113,721	43,314,624
Other State Revenue	9,374,630	9,604,986
Other Local Revenue	34,489,710	35,838,677
<b>TOTAL REVENUES</b>	<b>168,747,648</b>	<b>172,591,419</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	42,709,638	43,745,003
Classified Salaries	38,550,453	38,526,559
Employee Benefits	37,403,156	43,598,253
Books and Supplies	3,595,921	3,629,899
Services and Other Operating Expenses	27,002,857	28,816,816
Capital Outlay	2,452,809	5,837,426
Other Outgo	6,240,193	1,686,209
Direct Support/Indirect Costs	12,252,434	13,688,760
<b>TOTAL EXPENDITURES</b>	<b>170,207,461</b>	<b>179,528,925</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(1,459,813)</b>	<b>(6,937,506)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer Out	1,046,463	0
Contributions/Flexibility Transfers	14,122,245	463,574
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>13,075,782</b>	<b>463,574</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>11,615,969</b>	<b>(6,473,932)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>17,536,453</b>	<b>29,152,422</b>
<b>G) ENDING FUND BALANCE</b>	<b>29,152,422</b>	<b>22,678,490</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
All Others (Accounts Receivable)	0	0
Total Assignments	0	0
b) Restricted:		
Carryover of Unspent Funds	29,152,422	22,678,490
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$29,152,422</b>	<b>\$22,678,490</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>A) LCFF SOURCES</b>		
Special Ed Property Tax Transfer	\$77,769,587	\$83,833,132
<b>Total Sources</b>	<b>77,769,587</b>	<b>83,833,132</b>
<b>B) FEDERAL REVENUE</b>		
Special Ed IDEA -Basic	2,601,417	2,726,573
Special Ed IDEA -Preschool	565,925	122,004
Special Ed Discretionary Grants	13,560	0
Special Ed Preschool Staff Development	991	983
Special Ed Admin	534,175	0
Special Ed IDEA Early Intervention	787,560	787,560
Special Ed Supporting Inclusive Practice	190,274	0
Transition Partnership Program	87,948	0
Alt Ed Admin	434,755	0
Head Start Program	24,453,277	22,479,667
Early Head Start	3,247,293	3,049,796
Strong Start Pay for Success	345,546	0
OYA Admin	321,978	325,209
Title I: Part A	0	1,034,352
Title I: Part D Delinquent	135,870	456,973
Title I: Migrant Education	9,671,601	9,612,911
State Systematic Improvement Grant	15,160	0
Embedded Instruction	532,726	485,995
Carl Perkins - CTE	14,189	0
CA Promise	14,923	0
RSDSS Grant	694,729	66,786
Homeless Children & Foster Youth	201,538	0
Title II: Part A Teacher Quality	24,367	31,220
Title III: Limited English Proficiency	47,962	55,649
Title III: Technical Assistance	175,957	78,946
Medi-Cal Billing Option	2,000,000	2,000,000
<b>TOTAL FEDERAL REVENUE</b>	<b>47,113,721</b>	<b>43,314,624</b>
<b>C) OTHER STATE REVENUE</b>		
Special Education Charter School	345,021	312,944
Special Education All Other State Revenue	3,409,792	3,376,771
Special Education Workability	142,422	142,422
Special Education-Master Plan	360,975	446,408
Special Education-Non Public Schools	1,556,752	143,322
Special Education - SELPA Equip/Supplies	360,609	408,948
Special Education - RLA Administrative Services	972,560	858,738
Lottery: Instructional Materials	79,538	82,399
Tobacco Use Prevention Education (TUPE)	1,048,892	451,751
Foster Youth Programs	636,298	523,520
CA Clean Jobs Act	108,910	0
STRS On-Behalf	0	2,784,175
All Other State Revenue	352,861	73,588
<b>TOTAL OTHER STATE REVENUE</b>	<b>9,374,630</b>	<b>9,604,986</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>D) OTHER LOCAL REVENUE</b>		
Special Education Trsf Apportionment from District	\$18,575,016	\$16,875,714
Special Ed Non Public Schools Trsf Apportionment from District	2,246,857	3,624,357
Special Ed -San Andreas Regional Center	1,064,936	1,074,245
Special Ed - Interagency Services Between LEA's	150	0
Special Ed - All Other Local Revenue	7,678	0
Special Ed - Charter Schools All Other Local Revenue	12,767	0
Special Ed - Facilities	13,249	0
Community Redevelopment Funds (RDA)	0	2,875,000
Tuition	2,519,887	2,007,482
SELPA Staff Development	29,542	19,044
SELPA Equipment and Supplies	56,266	0
Walden West All other Fees and Contracts	3,423,892	4,127,952
Walden West Food Service Sales/Leases/Other	146,537	113,300
All Other Fees & Contracts - Teacher Recognition Day	125	4,000
All Other Local Revenue - Teacher Recognition Day	9,875	9,500
Charter School Donations	3,500	0
Head Start El Camino Grant	24,153	0
Interagency Services/LEA's-Sobrato Matching Funds	62,083	0
Interagency Services/LEA's-Seminars	283,925	298,000
All Other Fees & Contracts/Local revenue-Seminars	171,126	138,250
Interagency Services/LEA's-School Improvement	1,000	0
All Other Fees & Contracts-R.W. Johnson Foundation	20,000	20,000
All Other Local Revenue - Cafeteria Profit Sharing	37,882	0
All Other Local Revenue-Wormenhaven	101,098	100,000
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000
All Other Fees & Contracts-Applicant Fingerprint Services	10,047	1,480
All Other Fees & Contracts-Artspiration Grant	36,300	0
All Other Local Revenue - Artspiration Grant	(102,272)	0
All Other Fees & Contracts-HiSET	(100)	0
Interagency Services/LEA's-Superintendent's Office	10,381	13,050
Interagency Services/LEA's-ASAP Connect	53,840	40,000
All Other Fees & Contracts-ASAP Connect	25,000	20,000
Interagency Services/LEA's-Inclusion Collaborative	90,216	177,500
All Other Fees & Contracts- Inclusion collaborative	215,645	146,600
Interagency Services/LEA's-Response to Instr & Intervention	651,000	651,000
Interagency Services/LEA's-SJ/SV 2020 Educational Support	10,368	0
All Other Fees & Contracts-First 5	260,000	0
All Other Local Revenue - First 5 Infant Toddler	1,734	0
All Other Local Revenue - TSB Datazone Grant	242,310	0
All Other Fees & Contracts-VAPA Grant	4,000	2,000
All Other Local Revenue-Packard Foundation Grants	0	50,000
All Other Fees & Contracts - Packard Summer Matters	202,581	0
Interagency Services/LEA's-EPIC Credentials	16,800	17,500
All Other Fees & Contracts-EPIC Credentials	308,825	337,925
All Other Local Revenue-EPIC Credentials	4,250	0
Interagency Services/LEA's-LEAP Credentialing	(232,000)	60,000
All Other Fees & Contracts-LEAP Credentialing	1,065,925	1,239,775
All Other Local Revenue-LEAP Credentialing	11,230	0
Interagency Services/LEA's-Library	23,631	0
All Other Fees & Contracts-Library Service	35,231	0
All Other Local Revenue-Library	1,000	0

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>OTHER LOCAL REVENUE CONTINUED</b>		
Interagency Services/LEA's-Orange COE SUMS	50,000	0
Interagency Services/LEA's-LPC Training Modules Project	1,428	0
All Other Fees & Contracts-ETS Training	11,250	20,000
All Other Local Revenue - Hewlett Power of Democracy	124,605	6,000
Donations - Deputy Superintendent	500	0
All Other Local-QRIS CPIN	35,135	0
All Other Fees & Contracts - CDE After School/21st Century	\$508,840	\$695,003
All Other Local-Silicon Valley Comm Foundation	1,883,753	1,000,000
All Other Local-Special Education Donations	42,713	0
<b>TOTAL OTHER LOCAL REVENUE</b>	<b>34,489,710</b>	<b>35,838,677</b>
<b>TOTAL CATEGORICAL PROGRAM REVENUES</b>	<b>\$168,747,648</b>	<b>\$172,591,419</b>

\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$141,250,682	\$150,317,345
Federal Revenue	47,531,078	43,314,624
Other State Revenue	10,481,511	10,868,001
Other Local Revenue	48,361,115	44,605,181
<b>TOTAL REVENUES</b>	<b>247,624,386</b>	<b>249,105,151</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	51,840,111	52,238,859
Classified Salaries	61,909,648	63,048,907
Employee Benefits	50,502,861	57,949,291
Books and Supplies	4,521,637	5,361,248
Services and Other Operating Expenses	38,260,378	37,428,284
Capital Outlay	7,104,479	8,330,362
Other Outgo	29,307,546	25,985,675
Direct Support/Indirect Costs	(510,216)	(481,522)
<b>TOTAL EXPENDITURES</b>	<b>242,936,444</b>	<b>249,861,104</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>4,687,942</b>	<b>(755,953)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	0	0
Interfund Transfer Out	2,207,919	979,250
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(2,207,919)</b>	<b>(979,250)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>2,480,023</b>	<b>(1,735,203)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>89,822,624</b>	<b>92,302,647</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$92,302,647</b>	<b>\$90,567,444</b>

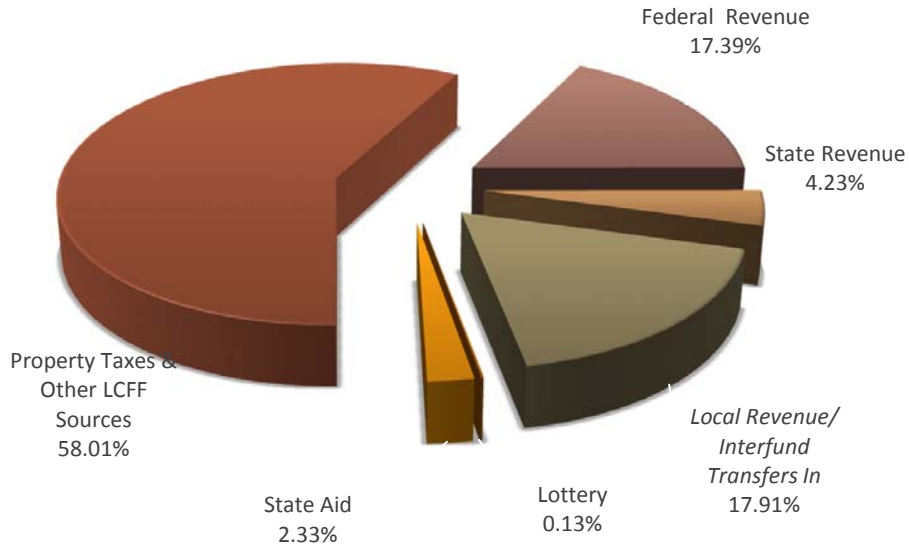


**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18*	Proposed Budget 2018-19
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Nonspendable		
Revolving Cash	\$25,000	\$25,000
Stores/Prepaid Expenditures	35,439	35,439
All Others (Accounts Receivable)	345	0
b) Restricted	29,152,422	22,678,490
c) Assigned:		
Board Designation (Legal)	176,000	176,000
One Time Discretionary Funds	0	577,026
Redevelopment Agency/Restricted Maint. Acct. Contingency	0	1,426,229
Educator Resource Center	0	100,000
Carryover Unspent Funds	1,390,752	0
Deferred Maintenance (FMP)	3,758,822	2,858,822
Facilities	6,691,894	5,811,851
Technology Services	8,741,379	8,503,230
Return of Local Property Taxes	24,299,466	27,285,411
Vacation Liability	2,376,838	2,376,838
Total Assignments (a+b+c)	76,648,357	71,854,336
d) Reserve for Economic Uncertainty:		
State Mandated Reserve	4,902,887	5,016,807
Board Maintained Reserve	4,902,887	5,016,807
e) Unassigned Amount	5,848,516	8,679,494
Total Reserve (\$)	15,654,290	18,713,108
Total Reserve (%)	0	0
<b>ENDING FUND BALANCE (a thru e)</b>	<b>\$92,302,647</b>	<b>\$90,567,444</b>

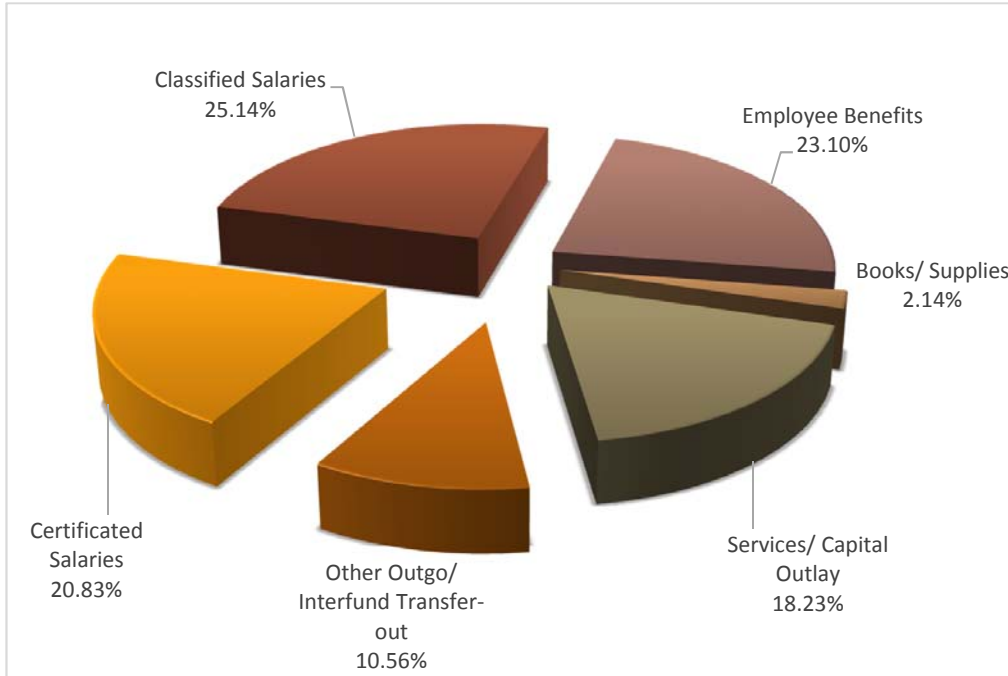
\* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE  
 2018-19 PROPOSED BUDGET**



<b>Revenue Category</b>	<b>2018-19 Proposed Budget</b>	<b>% of Total</b>
State Aid	\$5,794,253	2.33%
Property Taxes & Other LCFF Sources	144,523,092	58.01%
Federal Revenue	43,314,624	17.39%
State Revenue	10,534,972	4.23%
Local Revenue/Interfund Transfer In	44,605,181	17.91%
Lottery	333,029	0.13%
<b>Total Revenue</b>	<b>\$249,105,151</b>	<b>100.00%</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES  
 2018-19 PROPOSED BUDGET**



<b>Expenditures Category</b>	<b>2018-19 Proposed Budget</b>	<b>% of Total</b>
Certificated Salaries	\$52,238,859	20.83%
Classified Salaries	63,048,907	25.14%
Employee Benefits	57,949,291	23.10%
<b>Sub-total Salaries &amp; Benefits</b>	<b>173,237,057</b>	<b>69.07%</b>
Books/Supplies	5,361,248	2.14%
Services/Capital Outlay	45,758,646	18.23%
Other Outgo/ Interfund Transfer-out	26,483,403	10.56%
<b>Total Expenditures</b>	<b>\$250,840,354</b>	<b>100.00%</b>

Back-out Return of Property Tax	<u>(24,299,466)</u>
Total Expenditures exclude Return of Property Tax	<u>226,540,888</u>

<b>% of Salaries &amp; Benefit over Total Expenditures exclude Return of Property Tax</b>	<u><b>76.47%</b></u>
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**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND-UNRESTRICTED**  
**MULTI-YEAR PROJECTION**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$63,481,095	\$ 66,484,213	\$67,471,548	\$67,507,925
Federal Revenues	417,357	-	-	-
Other State Revenues	1,106,881	1,263,015	703,103	703,103
Other Local Revenues	13,871,405	8,766,504	8,838,641	8,916,254
Other Financing Sources/Transfers In	-	-	-	-
Contributions	(14,122,245)	(463,574)	(342,152)	(193,406)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$64,754,493</b>	<b>\$ 76,050,158</b>	<b>\$ 76,671,140</b>	<b>\$ 76,933,876</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$9,130,473	\$ 8,493,856	\$ 8,462,272	\$ 8,532,705
Step & Column Adjustment			70,433	71,134
Cost-of-Living Adjustment			-	-
Other Adjustments			-	-
<b>Total Certificated Salaries</b>	<b>\$9,130,473</b>	<b>\$ 8,493,856</b>	<b>\$ 8,532,705</b>	<b>\$ 8,603,839</b>
Classified Salaries				
Base Salaries	\$23,359,195	\$ 24,522,348	\$ 24,417,472	\$ 24,648,646
Step & Column Adjustment			231,174	234,839
Cost-of-Living Adjustment			-	-
Other Adjustments			-	-
<b>Total Classified Salaries</b>	<b>\$23,359,195</b>	<b>\$ 24,522,348</b>	<b>\$ 24,648,646</b>	<b>\$ 24,883,485</b>
Employee Benefits	\$13,099,705	\$ 14,351,038	\$ 14,465,841	\$ 15,292,754
Books & Supplies	925,716	1,731,349	1,691,243	1,691,243
Services & Other Operating Expenses	11,257,521	8,611,468	7,960,645	8,104,954
Capital Outlay	4,651,670	2,492,936	1,855,688	960,688
Other Outgo	23,067,353	24,299,466	27,285,411	27,285,411
Direct Support/Indirect Costs	(12,762,650)	(14,170,282)	(13,494,610)	(13,460,746)
Other Financing Uses/Transfers Out	1,161,456	979,250	987,750	984,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$73,890,439</b>	<b>\$ 71,311,429</b>	<b>\$ 73,933,319</b>	<b>\$ 74,345,628</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(\$9,135,946)</b>	<b>\$ 4,738,729</b>	<b>\$ 2,737,821</b>	<b>\$ 2,588,248</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED  
MULTI-YEAR PROJECTION  
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
<b>BEGINNING FUND BALANCE</b>	\$72,286,171	\$ 63,150,225	\$ 67,888,954	\$ 70,626,775
<b>ENDING FUND BALANCE</b>	\$63,150,225	\$ 67,888,954	\$ 70,626,775	\$ 73,215,023
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	35,784	35,439	35,439	35,439
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	6,691,894	5,811,851	5,585,173	5,556,609
Deferred Maintenance (FMP)	3,758,822	2,858,822	2,163,822	2,163,822
Technology Services	8,741,379	8,503,230	9,211,230	9,919,230
Vacation Liability	2,376,838	2,376,838	2,376,838	2,376,838
Return of Property Tax	24,299,466	27,285,411	27,285,411	27,285,411
Carryover of Unspent Funds	1,390,752	-	-	-
One-Time Discretionary Funds	-	577,026	-	-
Redevelopment Agency/Restricted Maint Acct				
Contingency	-	1,426,229	1,478,666	2,230,369
Educator Resource Center	-	100,000	-	-
Total Assignments	\$ 47,495,935	\$ 49,175,846	\$ 48,337,579	\$ 49,768,718
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,805,774	\$ 10,033,614	\$ 9,791,866	\$ 9,802,510
Undesignated Reserve	5,848,516	8,679,494	12,497,330	13,643,795
Total Reserve (\$)	\$ 15,654,290	\$ 18,713,108	\$ 22,289,196	\$ 23,446,305
Total Reserve (%)	6.39%	7.46%	9.11%	9.57%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 63,150,225	\$ 67,888,954	\$ 70,626,775	\$ 73,215,023

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$ 77,769,587	\$ 83,833,132	\$ 83,540,565	\$ 85,447,185
Federal Revenues	47,113,721	43,314,624	42,389,299	41,527,190
Other State Revenues	9,374,630	9,604,986	9,728,545	9,728,545
Other Local Revenues	34,489,710	35,838,677	35,004,772	34,975,317
Other Financing Sources/Transfers In	-	-	-	-
Contributions	14,122,245	463,574	342,152	193,406
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 182,869,893</b>	<b>\$ 173,054,993</b>	<b>\$ 171,005,333</b>	<b>\$ 171,871,643</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$ 42,709,638	\$ 43,745,003	\$ 43,714,089	\$ 43,753,855
Step & Column Adjustment			500,202	419,254
Cost-of-Living Adjustment			-	-
Other Adjustments			(460,436)	(317,781)
Total Certificated Salaries	\$ 42,709,638	\$ 43,745,003	\$ 43,753,855	\$ 43,855,328
Classified Salaries				
Base Salaries	\$ 38,550,453	\$ 38,526,559	\$ 38,436,559	\$ 38,557,245
Step & Column Adjustment			382,960	373,611
Cost-of-Living Adjustment			-	-
Other Adjustments			(262,274)	(287,123)
Total Classified Salaries	\$ 38,550,453	\$ 38,526,559	\$ 38,557,245	\$ 38,643,733
Employee Benefits	\$ 37,403,156	\$ 43,598,253	\$ 42,911,589	\$ 44,122,094
Books & Supplies	3,595,921	3,629,899	3,488,499	3,499,852
Services & Other Operating Expenses	27,002,857	28,816,816	26,222,562	25,711,762
Capital Outlay	2,452,809	5,837,426	1,148,002	118,522
Other Outgo	6,240,192	1,686,209	1,787,956	1,787,956
Direct Support/Indirect Costs	12,252,434	13,688,760	12,993,612	12,977,865
Other Financing Uses/Transfers Out	1,046,463	-	-	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 171,253,923</b>	<b>\$ 179,528,925</b>	<b>\$ 170,863,320</b>	<b>\$ 170,717,112</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>11,615,970</b>	<b>(6,473,932)</b>	<b>142,013</b>	<b>1,154,531</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
<b>BEGINNING FUND BALANCE</b>	\$ 17,536,452	\$ 29,152,422	\$ 22,678,490	\$ 22,820,503
<b>ENDING FUND BALANCE</b>	\$ 29,152,422	\$ 22,678,490	\$ 22,820,503	\$ 23,975,034
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	29,152,422	22,678,490	22,820,503	23,975,034
Total Assignments	\$ 29,152,422	\$ 22,678,490	\$ 22,820,503	\$ 23,975,034
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 29,152,422	\$ 22,678,490	\$ 22,820,503	\$ 23,975,034

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$ 141,250,682	\$ 150,317,345	\$ 151,012,113	\$ 152,955,110
Federal Revenues	47,531,078	43,314,624	42,389,299	41,527,190
Other State Revenues	10,481,511	10,868,001	10,431,648	10,431,648
Other Local Revenues	48,361,115	44,605,181	43,843,413	43,891,571
Other Financing Sources/Transfers In	-	-	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 247,624,386</b>	<b>\$ 249,105,151</b>	<b>\$ 247,676,473</b>	<b>\$ 248,805,519</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$ 51,840,111	\$ 52,238,859	\$ 52,176,361	\$ 52,286,560
Step & Column Adjustments			570,635	490,388
Other Adjustments			(460,436)	(317,781)
Total Certificated Salaries	\$ 51,840,111	\$ 52,238,859	\$ 52,286,560	\$ 52,459,167
Classified Salaries				
Base Salaries	\$ 61,909,648	\$ 63,048,907	\$ 62,854,031	\$ 63,205,891
Step & Column Adjustments			614,134	608,450
Other Adjustments			(262,274)	(287,123)
Total Classified Salaries	\$ 61,909,648	\$ 63,048,907	\$ 63,205,891	\$ 63,527,218
Employee Benefits	\$ 50,502,861	\$ 57,949,291	\$ 57,377,430	\$ 59,414,848
Books & Supplies	4,521,637	5,361,248	5,179,742	5,191,095
Services & Other Operating Expenses	38,260,378	37,428,284	34,183,207	33,816,716
Capital Outlay	7,104,479	8,330,362	3,003,690	1,079,210
Other Outgo	29,307,545	25,985,675	29,073,367	29,073,367
Direct Support/Indirect Costs	(510,216)	(481,522)	(500,998)	(482,881)
Other Financing Uses/Transfers Out	2,207,919	979,250	987,750	984,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 245,144,362</b>	<b>\$ 250,840,354</b>	<b>\$ 244,796,639</b>	<b>\$ 245,062,740</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>2,480,024</b>	<b>(1,735,203)</b>	<b>2,879,834</b>	<b>3,742,779</b>



**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
<b>BEGINNING FUND BALANCE</b>	\$ 89,822,623	\$ 92,302,647	\$ 90,567,444	\$ 93,447,278
<b>ENDING FUND BALANCE</b>	\$ 92,302,647	\$ 90,567,444	\$ 93,447,278	\$ 97,190,057
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	35,784	35,439	35,439	35,439
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	6,691,894	5,811,851	5,585,173	5,556,609
Deferred Maintenance (FMP)	3,758,822	2,858,822	2,163,822	2,163,822
Technology Services	8,741,379	8,503,230	9,211,230	9,919,230
Vacation Liability	2,376,838	2,376,838	2,376,838	2,376,838
Return of Property Tax	24,299,466	27,285,411	27,285,411	27,285,411
Carryover of Unspent Funds	30,543,174	22,678,490	22,820,503	23,975,034
One-Time Discretionary Funds	-	577,026	-	-
Redevelopment Agency/Restricted Maint Acct Contingency	-	1,426,229	1,478,666	2,230,369
Educator Resource Center	-	100,000	-	-
Total Assignments	\$ 76,648,357	\$ 71,854,336	\$ 71,158,082	\$ 73,743,752
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,805,774	\$ 10,033,614	\$ 9,791,866	\$ 9,802,510
Undesignated Reserve	5,848,516	8,679,494	12,497,330	13,643,795
Total Reserve (\$)	\$ 15,654,290	\$ 18,713,108	\$ 22,289,196	\$ 23,446,305
Total Reserve (%)	6.39%	7.46%	9.11%	9.57%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 92,302,647	\$ 90,567,444	\$ 93,447,278	\$ 97,190,057

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	33,960,433	27,960,290
Other State Revenue	8,780,071	8,217,595
Other Local Revenue	1,283,692	1,283,532
<b>TOTAL REVENUES</b>	<b>44,024,196</b>	<b>37,461,417</b>
<b>B) EXPENDITURES</b>		
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	44,024,196	37,461,417
Direct Support/Indirect Costs	0	0
<b>TOTAL EXPENDITURES</b>	<b>44,024,196</b>	<b>37,461,417</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(0)</b>	<b>0</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(0)</b>	<b>0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>
<b>G) ENDING FUND BALANCE</b>	<b>(0)</b>	<b>0</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
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%
<b>ENDING FUND BALANCE (a + b)</b>	<b>(\$0)</b>	<b>\$0</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
CHILD DEVELOPMENT FUND (FUND 120)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	760,126	1,570,601
Other State Revenue	4,076,749	5,280,954
Other Local Revenue	149,044	36,040
<b>TOTAL REVENUES</b>	<b>4,985,919</b>	<b>6,887,595</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	1,494,054	1,297,189
Classified Salaries	1,717,128	1,388,275
Employee Benefits	1,628,682	1,328,757
Books and Supplies	89,570	266,624
Services and Other Operating Expenses	571,415	2,125,228
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	448,386	481,522
<b>TOTAL EXPENDITURES</b>	<b>5,949,234</b>	<b>6,887,595</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(963,315)</b>	<b>0</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	1,058,205	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>1,058,205</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>94,890</b>	<b>0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>47,064</b>	<b>141,953</b>
<b>G) ENDING FUND BALANCE</b>	<b>141,953</b>	<b>141,953</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	141,953	141,953
c) Committed	0	0
d) Assigned	0	0
Total Assignments	141,953	141,953
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%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$141,953</b>	<b>\$141,953</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**CAFETERIA FUND (FUND 130)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	1,003,272	0
Other State Revenue	58,403	0
Other Local Revenue	3,000	0
<b>TOTAL REVENUES</b>	<b>1,064,675</b>	<b>0</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	0	0
Classified Salaries	147,556	0
Employee Benefits	89,202	0
Books and Supplies	83,598	0
Services and Other Operating Expenses	857,349	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	61,830	0
<b>TOTAL EXPENDITURES</b>	<b>1,239,534</b>	<b>0</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(174,860)</b>	<b>0</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	169,998	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>169,998</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(4,862)</b>	<b>0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>4,862</b>	<b>0</b>
<b>G) ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
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%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$0</b>	<b>\$0</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL FACILITIES FUND (FUND 350)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	4,117	0
<b>TOTAL REVENUES</b>	<b>4,117</b>	<b>0</b>
<b>B) EXPENDITURES</b>		
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>4,117</b>	<b>0</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>4,117</b>	<b>0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>320,788</b>	<b>324,905</b>
<b>G) ENDING FUND BALANCE</b>	<b>324,905</b>	<b>324,905</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	324,905	324,905
c) Committed	0	0
d) Assigned	0	0
Total Assignments	324,905	324,905
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%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$324,905</b>	<b>\$324,905</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DEBT SERVICE FUND (FUND 560)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>
<b>B) EXPENDITURES</b>		
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	975,400	979,250
Direct Support/Indirect Costs	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$975,400</b>	<b>\$979,250</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$975,400)</b>	<b>(\$979,250)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	\$975,400	\$979,250
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$975,400</b>	<b>\$979,250</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
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%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$0</b>	<b>\$0</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**SELF-INSURANCE FUND (FUND 670)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19
<b>A) REVENUES</b>		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	13,431,954	13,817,105
<b>TOTAL REVENUES</b>	<b>\$13,431,954</b>	<b>\$13,817,105</b>
<b>B) EXPENDITURES</b>		
Certificated Salaries	\$0	\$0
Classified Salaries	235,483	195,204
Employee Benefits	83,661	76,854
Books and Supplies	28,861	50,360
Services and Other Operating Expenses	7,639,582	11,471,140
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$7,987,587</b>	<b>\$11,793,558</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$5,444,367</b>	<b>\$2,023,547</b>
<b>D) OTHER FINANCING SOURCES/USES</b>		
Interfund Transfer In	\$4,316	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$4,316</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$5,448,683</b>	<b>\$2,023,547</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$7,293,114</b>	<b>\$12,741,798</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$12,741,798</b>	<b>\$14,765,345</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>		
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	12,741,798	14,765,345
Total Reserve (\$)	\$12,741,798	\$14,765,345
Total Reserve (%)	5.20%	5.89%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$12,741,798</b>	<b>\$14,765,345</b>

**ANNUAL BUDGET REPORT:**  
 July 1, 2018 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 20, 2018

Place: Santa Clara County Office of Educati Signed: \_\_\_\_\_  
 Date: June 13, 2018 Clerk/Secretary of the County Board  
 Time: 6:00 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Laurie Sauro  
 Title: Director, Internal Business Services  
 Telephone: 408-453-6623  
 E-mail: laurie\_sauro@sccoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Mary Ann Dewan  
 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



<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	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:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>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?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
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
			<b>Jun 20, 2018</b>	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	<b>X</b>	
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?		<b>X</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	63,481,095.26	77,769,586.88	141,250,682.14	66,484,213.00	83,833,132.00	150,317,345.00	6.4%
2) Federal Revenue		8100-8299	417,356.94	47,113,720.86	47,531,077.80	0.00	43,314,624.00	43,314,624.00	-8.9%
3) Other State Revenue		8300-8599	1,106,880.62	9,374,630.36	10,481,510.98	1,263,015.00	9,604,986.00	10,868,001.00	3.7%
4) Other Local Revenue		8600-8799	13,871,405.11	34,489,709.99	48,361,115.10	8,766,504.00	35,838,677.00	44,605,181.00	-7.8%
5) TOTAL, REVENUES			78,876,737.93	168,747,648.09	247,624,386.02	76,513,732.00	172,591,419.00	249,105,151.00	0.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	9,130,472.68	42,709,637.70	51,840,110.38	8,493,856.00	43,745,003.00	52,238,859.00	0.8%
2) Classified Salaries		2000-2999	23,359,195.28	38,550,452.81	61,909,648.09	24,522,348.00	38,526,559.00	63,048,907.00	1.8%
3) Employee Benefits		3000-3999	13,099,704.92	37,403,155.75	50,502,860.67	14,351,038.00	43,598,253.00	57,949,291.00	14.7%
4) Books and Supplies		4000-4999	925,716.02	3,595,921.08	4,521,637.10	1,731,349.00	3,629,899.00	5,361,248.00	18.6%
5) Services and Other Operating Expenditures		5000-5999	11,257,521.12	27,002,857.36	38,260,378.48	8,611,468.00	28,816,816.00	37,428,284.00	-2.2%
6) Capital Outlay		6000-6999	4,651,670.46	2,452,809.09	7,104,479.55	2,492,936.00	5,837,426.00	8,330,362.00	17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	23,067,353.00	6,240,192.47	29,307,545.47	24,299,466.00	1,686,209.00	25,985,675.00	-11.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,762,649.97)	12,252,434.43	(510,215.54)	(14,170,282.00)	13,688,760.00	(481,522.00)	-5.6%
9) TOTAL, EXPENDITURES			72,728,983.51	170,207,460.69	242,936,444.20	70,332,179.00	179,528,925.00	249,861,104.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,147,754.42	(1,459,812.60)	4,687,941.82	6,181,553.00	(6,937,506.00)	(755,953.00)	-116.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,161,456.00	1,046,462.82	2,207,918.82	979,250.00	0.00	979,250.00	-55.6%
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	(14,122,244.95)	14,122,244.95	0.00	(463,574.00)	463,574.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,283,700.95)	13,075,782.13	(2,207,918.82)	(1,442,824.00)	463,574.00	(979,250.00)	-55.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,135,946.53)	11,615,969.53	2,480,023.00	4,738,729.00	(6,473,932.00)	(1,735,203.00)	-170.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	72,286,171.28	17,536,452.51	89,822,623.79	63,150,224.75	29,152,422.04	92,302,646.79	2.8%
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)			72,286,171.28	17,536,452.51	89,822,623.79	63,150,224.75	29,152,422.04	92,302,646.79	2.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,286,171.28	17,536,452.51	89,822,623.79	63,150,224.75	29,152,422.04	92,302,646.79	2.8%
2) Ending Balance, June 30 (E + F1e)			63,150,224.75	29,152,422.04	92,302,646.79	67,888,953.75	22,678,490.04	90,567,443.79	-1.9%
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	35,439.00	0.00	35,439.00	35,439.00	0.00	35,439.00	0.0%
Prepaid Items		9713	345.00	0.00	345.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,152,422.07	29,152,422.07	0.00	22,678,490.07	22,678,490.07	-22.2%
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	47,435,150.79	0.00	47,435,150.79	49,115,407.00	0.00	49,115,407.00	3.5%
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Deferred Maintenance (FMP)	0000	9780				2,858,822.00		2,858,822.00	
Facilities	0000	9780				5,811,851.00		5,811,851.00	
Technology Services	0000	9780				6,503,230.00		6,503,230.00	
Vacation Liability	0000	9780				2,376,838.00		2,376,838.00	
Return of Local Property Taxes	0000	9780				27,285,411.00		27,285,411.00	
Educator Resource Center	0000	9780				100,000.00		100,000.00	
One-Time Discretionary Funds	0000	9780				577,026.00		577,026.00	
RDA/RRMA Contingency	0000	9780				1,426,229.00		1,426,229.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	3,758,822.00		3,758,822.00				
Facilities	0000	9780	6,691,894.00		6,691,894.00				
Technology Services	0000	9780	8,741,379.00		8,741,379.00				
Vacation Liability	0000	9780	2,376,837.79		2,376,837.79				
Return of Local Property Taxes	0000	9780	24,299,466.00		24,299,466.00				
Carryover Unspent Funds	0000	9780	1,390,752.00		1,390,752.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,805,774.00	0.00	9,805,774.00	10,033,614.00	0.00	10,033,614.00	2.3%
Unassigned/Unappropriated Amount		9790	5,848,515.96	(0.03)	5,848,515.93	8,679,493.75	(0.03)	8,679,493.72	48.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	127,278,260.31	(29,247,358.54)	98,030,901.77				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	92,977.58	153,296.87	246,274.45				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	329.00	0.00	329.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	499,763.08	120,623.06	620,386.14				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	287,000.00	0.00	287,000.00				
6) Stores		9320	35,438.86	0.00	35,438.86				
7) Prepaid Expenditures		9330	345.00	0.00	345.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			128,219,113.83	(28,973,438.61)	99,245,675.22				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,920,518.72	311,406.79	2,231,925.51				
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	(0.01)	(0.01)				
6) TOTAL, LIABILITIES			1,920,518.72	315,720.00	2,236,238.72				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			126,298,595.11	(29,289,158.61)	97,009,436.50				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	5,609,347.00	0.00	5,609,347.00	5,794,253.00	0.00	5,794,253.00	3.3%
Education Protection Account State Aid - Current Year		8012	85,800.00	0.00	85,800.00	83,400.00	0.00	83,400.00	-2.8%
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	693,916.00	0.00	693,916.00	682,816.00	0.00	682,816.00	-1.6%
Timber Yield Tax		8022	192.00	0.00	192.00	192.00	0.00	192.00	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	127,859,271.00	0.00	127,859,271.00	136,409,778.00	0.00	136,409,778.00	6.7%
Unsecured Roll Taxes		8042	9,990,750.00	0.00	9,990,750.00	10,618,650.00	0.00	10,618,650.00	6.3%
Prior Years' Taxes		8043	617.00	0.00	617.00	617.00	0.00	617.00	0.0%
Supplemental Taxes		8044	4,053,000.00	0.00	4,053,000.00	4,289,250.00	0.00	4,289,250.00	5.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,451,930.00	0.00	8,451,930.00	6,451,930.00	0.00	6,451,930.00	-23.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>156,744,823.00</b>	<b>0.00</b>	<b>156,744,823.00</b>	<b>164,330,886.00</b>	<b>0.00</b>	<b>164,330,886.00</b>	<b>4.8%</b>
<b>LCFF Transfers</b>									
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	604,885.26	0.00	604,885.26	622,821.00	0.00	622,821.00	3.0%
Property Taxes Transfers		8097	(93,868,613.00)	77,769,586.88	(16,099,026.12)	(98,469,494.00)	83,833,132.00	(14,636,362.00)	-9.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>63,481,095.26</b>	<b>77,769,586.88</b>	<b>141,250,682.14</b>	<b>66,484,213.00</b>	<b>83,833,132.00</b>	<b>150,317,345.00</b>	<b>6.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,521,286.61	2,521,286.61	0.00	2,717,928.00	2,717,928.00	7.8%
Special Education Discretionary Grants		8182	0.00	2,106,401.41	2,106,401.41	0.00	1,405,187.00	1,405,187.00	-33.3%
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	398,663.00	398,663.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		1,357,063.48	1,357,063.48		1,359,561.00	1,359,561.00	0.2%
Title I, Part D, Local Delinquent Programs	3025	8290		135,870.22	135,870.22		456,973.00	456,973.00	236.3%
Title II, Part A, Educator Quality	4035	8290		24,367.20	24,367.20		31,220.00	31,220.00	28.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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		47,962.03	47,962.03		55,649.00	55,649.00	16.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4128, 4127, 4204, 5510, 5630	8290		10,269,933.74	10,269,933.74		9,758,643.00	9,758,643.00	-5.0%
Career and Technical Education	3500-3599	8290		14,189.46	14,189.46		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	417,356.94	30,237,983.71	30,655,340.65	0.00	27,529,463.00	27,529,463.00	-10.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>417,356.94</b>	<b>47,113,720.86</b>	<b>47,531,077.80</b>	<b>0.00</b>	<b>43,314,624.00</b>	<b>43,314,624.00</b>	<b>-8.9%</b>
<b>OTHER STATE REVENUE</b>									
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		3,512,988.45	3,512,988.45		2,170,360.00	2,170,360.00	-38.2%
Prior Years	6500	8319		82,929.00	82,929.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,409,792.49	3,409,792.49	0.00	3,376,771.00	3,376,771.00	-1.0%
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	574,631.99	0.00	574,631.99	916,885.00	0.00	916,885.00	59.6%
Lottery - Unrestricted and Instructional Materials		8560	430,066.63	79,538.00	509,604.63	250,630.00	82,399.00	333,029.00	-34.6%
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	654,607.00	654,607.00	0.00	0.00	0.00	-100.0%
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, 6685, 6690, 6695	8590		394,284.76	394,284.76		451,751.00	451,751.00	14.6%
California Clean Energy Jobs Act	6230	8590		108,910.00	108,910.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		198,435.26	198,435.26		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	102,182.00	933,145.40	1,035,327.40	95,500.00	3,523,705.00	3,619,205.00	249.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,106,880.62</b>	<b>9,374,630.36</b>	<b>10,481,510.98</b>	<b>1,263,015.00</b>	<b>9,604,986.00</b>	<b>10,868,001.00</b>	<b>3.7%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>OTHER LOCAL REVENUE</b>									
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	3,967,580.00	0.00	3,967,580.00	0.00	2,875,000.00	2,875,000.00	-27.5%
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	42,931.25	42,931.25	0.00	29,400.00	29,400.00	-31.5%
All Other Sales		8639	100,000.00	104,580.00	204,580.00	170,000.00	83,900.00	253,900.00	24.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	930,788.27	0.00	930,788.27	487,286.00	0.00	487,286.00	-47.6%
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	4,401,724.09	1,161,088.01	5,562,812.10	4,864,055.00	1,339,050.00	6,203,105.00	11.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,606,261.11	6,308,971.68	7,915,232.79	1,476,525.00	6,764,029.00	8,240,554.00	4.1%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,340,687.64	3,530,379.85	5,871,067.49	857,838.00	2,239,745.00	3,097,583.00	-47.2%
Tuition		8710	524,364.00	2,519,886.64	3,044,250.64	910,800.00	2,007,482.00	2,918,282.00	-4.1%
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		20,821,872.56	20,821,872.56		20,500,071.00	20,500,071.00	-1.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,871,405.11</b>	<b>34,489,709.99</b>	<b>48,361,115.10</b>	<b>8,766,504.00</b>	<b>35,838,677.00</b>	<b>44,605,181.00</b>	<b>-7.8%</b>
<b>TOTAL, REVENUES</b>			<b>78,876,737.93</b>	<b>168,747,648.09</b>	<b>247,624,386.02</b>	<b>76,513,732.00</b>	<b>172,591,419.00</b>	<b>249,105,151.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,776,088.08	27,557,744.58	31,333,832.66	3,452,436.00	28,216,824.00	31,669,260.00	1.1%
Certificated Pupil Support Salaries		1200	232,018.89	9,194,107.82	9,426,126.71	369,719.00	9,869,666.00	10,239,385.00	8.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,030,397.38	5,041,973.69	10,072,371.07	4,602,717.00	4,978,512.00	9,581,229.00	-4.9%
Other Certificated Salaries		1900	91,968.33	915,811.61	1,007,779.94	68,984.00	680,001.00	748,985.00	-25.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,130,472.68</b>	<b>42,709,637.70</b>	<b>51,840,110.38</b>	<b>8,493,856.00</b>	<b>43,745,003.00</b>	<b>52,238,859.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	359,441.44	22,562,623.30	22,922,064.74	399,019.00	22,771,153.00	23,170,172.00	1.1%
Classified Support Salaries		2200	2,756,236.78	8,795,481.82	11,551,718.60	3,382,622.00	8,461,709.00	11,844,331.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	7,720,004.07	2,383,689.98	10,103,694.05	7,754,581.00	2,324,956.00	10,079,537.00	-0.2%
Clerical, Technical and Office Salaries		2400	11,810,798.45	4,008,677.70	15,819,476.15	12,310,480.00	4,126,635.00	16,437,115.00	3.9%
Other Classified Salaries		2900	712,714.54	799,980.01	1,512,694.55	675,646.00	842,106.00	1,517,752.00	0.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,359,195.28</b>	<b>38,550,452.81</b>	<b>61,909,648.09</b>	<b>24,522,348.00</b>	<b>38,526,559.00</b>	<b>63,048,907.00</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,194,808.58	5,722,460.45	6,917,269.03	1,357,004.00	9,562,830.00	10,919,834.00	57.9%
PERS		3201-3202	3,455,811.90	5,610,567.02	9,066,378.92	4,282,413.00	6,686,978.00	10,969,391.00	21.0%
OASDI/Medicare/Alternative		3301-3302	1,827,342.71	3,480,472.26	5,307,814.97	1,951,932.00	3,659,525.00	5,611,457.00	5.7%
Health and Welfare Benefits		3401-3402	4,779,885.01	14,875,753.97	19,655,638.98	4,961,641.00	15,613,752.00	20,575,393.00	4.7%
Unemployment Insurance		3501-3502	15,777.25	39,233.02	55,010.27	16,507.00	41,193.00	57,700.00	4.9%
Workers' Compensation		3601-3602	583,260.38	3,854,190.05	4,437,450.43	496,115.00	3,926,975.00	4,423,090.00	-0.3%
OPEB, Allocated		3701-3702	533,057.20	1,670,622.05	2,203,679.25	590,364.00	1,886,253.00	2,476,617.00	12.4%
OPEB, Active Employees		3751-3752	681,913.14	2,149,820.68	2,831,733.82	695,062.00	2,220,747.00	2,915,809.00	3.0%
Other Employee Benefits		3901-3902	27,848.75	36.25	27,885.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,099,704.92</b>	<b>37,403,155.75</b>	<b>50,502,860.67</b>	<b>14,351,038.00</b>	<b>43,598,253.00</b>	<b>57,949,291.00</b>	<b>14.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	5,196.92	30,680.21	35,877.13	102,297.00	27,771.00	130,068.00	262.5%
Books and Other Reference Materials		4200	25,233.93	62,808.55	88,042.48	60,681.00	58,625.00	119,306.00	35.5%
Materials and Supplies		4300	692,074.34	2,273,658.58	2,965,732.92	1,077,281.00	2,708,111.00	3,785,392.00	27.6%
Noncapitalized Equipment		4400	197,143.82	1,025,994.39	1,223,138.21	480,423.00	604,599.00	1,085,022.00	-11.3%
Food		4700	6,067.01	202,779.35	208,846.36	10,667.00	230,793.00	241,460.00	15.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>925,716.02</b>	<b>3,595,921.08</b>	<b>4,521,637.10</b>	<b>1,731,349.00</b>	<b>3,629,899.00</b>	<b>5,361,248.00</b>	<b>18.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	17,132,917.89	17,132,917.89	0.00	15,879,099.00	15,879,099.00	-7.3%
Travel and Conferences		5200	401,598.57	701,680.28	1,103,278.85	566,522.00	746,625.00	1,313,147.00	19.0%
Dues and Memberships		5300	222,097.00	22,420.00	244,517.00	217,471.00	24,417.00	241,888.00	-1.1%
Insurance		5400 - 5450	2,915,563.98	0.00	2,915,563.98	497,304.00	0.00	497,304.00	-82.9%
Operations and Housekeeping Services		5500	927,394.12	755,522.83	1,682,916.95	966,757.00	1,028,862.00	1,995,619.00	18.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	656,294.95	1,549,550.36	2,205,845.31	659,676.00	1,757,612.00	2,417,288.00	9.6%
Transfers of Direct Costs		5710	(1,128,797.77)	1,128,797.76	(0.01)	(2,069,983.00)	2,069,983.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(7,538.73)	188,485.63	180,946.90	(262,805.00)	194,750.00	(68,055.00)	-137.6%
Professional/Consulting Services and Operating Expenditures		5800	6,536,712.07	5,298,698.14	11,835,410.21	7,615,140.00	6,881,163.00	14,496,303.00	22.5%
Communications		5900	734,196.93	224,784.47	958,981.40	421,386.00	234,305.00	655,691.00	-31.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,257,521.12</b>	<b>27,002,857.36</b>	<b>38,260,378.48</b>	<b>8,611,468.00</b>	<b>28,816,816.00</b>	<b>37,428,284.00</b>	<b>-2.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	26,861.75	6,531.83	33,393.58	365,540.00	1,327,000.00	1,692,540.00	4968.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,259,162.49	2,254,500.25	5,513,662.74	801,708.00	4,320,349.00	5,122,057.00	-7.1%
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	1,148,360.95	125,347.71	1,273,708.66	881,904.00	71,000.00	952,904.00	-25.2%
Equipment Replacement		6500	217,285.27	66,429.30	283,714.57	443,784.00	119,077.00	562,861.00	98.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,651,670.46</b>	<b>2,452,809.09</b>	<b>7,104,479.55</b>	<b>2,492,936.00</b>	<b>5,837,426.00</b>	<b>8,330,362.00</b>	<b>17.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	648,328.00	648,328.00	0.00	267,854.00	267,854.00	-58.7%
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	654,607.00	654,607.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	398,663.00	398,663.00	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		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	926,799.00	0.00	926,799.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	22,140,554.00	4,538,594.47	26,679,148.47	24,299,466.00	1,418,355.00	25,717,821.00	-3.6%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>23,067,353.00</b>	<b>6,240,192.47</b>	<b>29,307,545.47</b>	<b>24,299,466.00</b>	<b>1,686,209.00</b>	<b>25,985,675.00</b>	<b>-11.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(12,252,434.43)	12,252,434.43	0.00	(13,688,760.00)	13,688,760.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(510,215.54)	0.00	(510,215.54)	(481,522.00)	0.00	(481,522.00)	-5.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(12,762,649.97)</b>	<b>12,252,434.43</b>	<b>(510,215.54)</b>	<b>(14,170,282.00)</b>	<b>13,688,760.00</b>	<b>(481,522.00)</b>	<b>-5.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>72,728,983.51</b>	<b>170,207,460.69</b>	<b>242,936,444.20</b>	<b>70,332,179.00</b>	<b>179,528,925.00</b>	<b>249,861,104.00</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	11,742.00	1,046,462.82	1,058,204.82	0.00	0.00	0.00	-100.0%
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	169,998.00	0.00	169,998.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	979,716.00	0.00	979,716.00	979,250.00	0.00	979,250.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,161,456.00</b>	<b>1,046,462.82</b>	<b>2,207,918.82</b>	<b>979,250.00</b>	<b>0.00</b>	<b>979,250.00</b>	<b>-55.6%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(14,825,007.05)	14,825,007.05	0.00	(1,402,419.00)	1,402,419.00	0.00	0.0%
Contributions from Restricted Revenues		8990	702,762.10	(702,762.10)	0.00	938,845.00	(938,845.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(14,122,244.95)</b>	<b>14,122,244.95</b>	<b>0.00</b>	<b>(463,574.00)</b>	<b>463,574.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(15,283,700.95)</b>	<b>13,075,782.13</b>	<b>(2,207,918.82)</b>	<b>(1,442,824.00)</b>	<b>463,574.00</b>	<b>(979,250.00)</b>	<b>-55.6%</b>

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	63,481,095.26	77,769,586.88	141,250,682.14	66,484,213.00	83,833,132.00	150,317,345.00	6.4%
2) Federal Revenue		8100-8299	417,356.94	47,113,720.86	47,531,077.80	0.00	43,314,624.00	43,314,624.00	-8.9%
3) Other State Revenue		8300-8599	1,106,880.62	9,374,630.36	10,481,510.98	1,263,015.00	9,604,986.00	10,868,001.00	3.7%
4) Other Local Revenue		8600-8799	13,871,405.11	34,489,709.99	48,361,115.10	8,766,504.00	35,838,677.00	44,605,181.00	-7.8%
5) TOTAL, REVENUES			78,876,737.93	168,747,648.09	247,624,386.02	76,513,732.00	172,591,419.00	249,105,151.00	0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,224,939.16	88,791,815.38	95,016,754.54	6,059,298.00	96,559,033.00	102,618,331.00	8.0%
2) Instruction - Related Services	2000-2999		8,589,749.63	20,676,551.86	29,266,301.49	7,128,195.00	20,962,760.00	28,090,955.00	-4.0%
3) Pupil Services	3000-3999		2,806,547.95	30,047,828.10	32,854,376.05	2,981,790.00	29,973,512.00	32,955,302.00	0.3%
4) Ancillary Services	4000-4999		0.00	3,867,473.18	3,867,473.18	0.00	4,366,668.00	4,366,668.00	12.9%
5) Community Services	5000-5999		0.00	16,223.13	16,223.13	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	29,060.77	29,060.77	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		24,650,345.15	13,632,650.16	38,282,995.31	24,693,149.00	15,020,209.00	39,713,358.00	3.7%
8) Plant Services	8000-8999		7,390,048.62	6,905,665.64	14,295,714.26	5,170,281.00	10,960,534.00	16,130,815.00	12.8%
9) Other Outgo	9000-9999	Except 7600-7699	23,067,353.00	6,240,192.47	29,307,545.47	24,299,466.00	1,686,209.00	25,985,675.00	-11.3%
10) TOTAL, EXPENDITURES			72,728,983.51	170,207,460.69	242,936,444.20	70,332,179.00	179,528,925.00	249,861,104.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,147,754.42	(1,459,812.60)	4,687,941.82	6,181,553.00	(6,937,506.00)	(755,953.00)	-116.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,161,456.00	1,046,462.82	2,207,918.82	979,250.00	0.00	979,250.00	-55.6%
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	(14,122,244.95)	14,122,244.95	0.00	(463,574.00)	463,574.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,283,700.95)	13,075,782.13	(2,207,918.82)	(1,442,824.00)	463,574.00	(979,250.00)	-55.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,135,946.53)	11,615,969.53	2,480,023.00	4,738,729.00	(6,473,932.00)	(1,735,203.00)	-170.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	72,286,171.28	17,536,452.51	89,822,623.79	63,150,224.75	29,152,422.04	92,302,646.79	2.8%
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)			72,286,171.28	17,536,452.51	89,822,623.79	63,150,224.75	29,152,422.04	92,302,646.79	2.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,286,171.28	17,536,452.51	89,822,623.79	63,150,224.75	29,152,422.04	92,302,646.79	2.8%
2) Ending Balance, June 30 (E + F1e)			63,150,224.75	29,152,422.04	92,302,646.79	67,888,953.75	22,678,490.04	90,567,443.79	-1.9%
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	35,439.00	0.00	35,439.00	35,439.00	0.00	35,439.00	0.0%
Prepaid Items		9713	345.00	0.00	345.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	29,152,422.07	29,152,422.07	0.00	22,678,490.07	22,678,490.07	-22.2%
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	47,435,150.79	0.00	47,435,150.79	49,115,407.00	0.00	49,115,407.00	3.5%
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Deferred Maintenance (FMP)	0000	9780				2,858,822.00		2,858,822.00	
Facilities	0000	9780				5,811,851.00		5,811,851.00	
Technology Services	0000	9780				8,503,230.00		8,503,230.00	
Vacation Liability	0000	9780				2,376,838.00		2,376,838.00	
Return of Local Property Taxes	0000	9780				27,285,411.00		27,285,411.00	
Educator Resource Center	0000	9780				100,000.00		100,000.00	
One-Time Discretionary Funds	0000	9780				577,026.00		577,026.00	
RDA/RRMA Contingency	0000	9780				1,426,229.00		1,426,229.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	3,758,822.00		3,758,822.00				
Facilities	0000	9780	6,691,894.00		6,691,894.00				
Technology Services	0000	9780	8,741,379.00		8,741,379.00				
Vacation Liability	0000	9780	2,376,837.79		2,376,837.79				
Return of Local Property Taxes	0000	9780	24,299,466.00		24,299,466.00				
Carryover Unspent Funds	0000	9780	1,390,752.00		1,390,752.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,805,774.00	0.00	9,805,774.00	10,033,614.00	0.00	10,033,614.00	2.3%
Unassigned/Unappropriated Amount		9790	5,848,515.96	(0.03)	5,848,515.93	8,679,493.75	(0.03)	8,679,493.72	48.4%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
5640	Medi-Cal Billing Option	1,476,168.55	1,476,168.55
6230	California Clean Energy Jobs Act	544,525.88	0.88
6264	Educator Effectiveness (15-16)	139,250.82	139,250.82
6300	Lottery: Instructional Materials	18,096.84	18,096.84
6500	Special Education	6,404,346.86	6,404,346.86
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	2,517.67	2,517.67
6512	Special Ed: Mental Health Services	8,514.51	8,514.51
7338	College Readiness Block Grant	77,494.00	77,494.00
7810	Other Restricted State	1,274.69	1,274.69
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,578,631.81	3,284,326.81
9010	Other Restricted Local	16,901,600.44	11,266,498.44
Total, Restricted Balance		<u>29,152,422.07</u>	<u>22,678,490.07</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,960,433.00	27,960,290.00	-17.7%
3) Other State Revenue		8300-8599	8,780,071.00	8,217,595.00	-6.4%
4) Other Local Revenue		8600-8799	1,283,692.00	1,283,532.00	0.0%
5) TOTAL, REVENUES			44,024,196.00	37,461,417.00	-14.9%
<b>B. EXPENDITURES</b>					
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	44,024,196.20	37,461,417.00	-14.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,024,196.20	37,461,417.00	-14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(0.20)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.20)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.20	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.20	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.20	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,786,971.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,786,971.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	193,522.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			193,522.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,593,449.02		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	33,960,433.00	27,960,290.00	-17.7%
TOTAL, FEDERAL REVENUE			33,960,433.00	27,960,290.00	-17.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	(624,216.00)	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	8,780,071.00	8,841,811.00	0.7%
TOTAL, OTHER STATE REVENUE			8,780,071.00	8,217,595.00	-6.4%
<b>OTHER LOCAL REVENUE</b>					
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	1,283,692.00	1,283,532.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,692.00	1,283,532.00	0.0%
TOTAL, REVENUES			44,024,196.00	37,461,417.00	-14.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	42,740,504.00	36,802,101.00	-13.9%
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	1,283,692.20	659,316.00	-48.6%
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)			44,024,196.20	37,461,417.00	-14.9%
TOTAL, EXPENDITURES			44,024,196.20	37,461,417.00	-14.9%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,960,433.00	27,960,290.00	-17.7%
3) Other State Revenue		8300-8599	8,780,071.00	8,217,595.00	-6.4%
4) Other Local Revenue		8600-8799	1,283,692.00	1,283,532.00	0.0%
5) TOTAL, REVENUES			44,024,196.00	37,461,417.00	-14.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	44,024,196.20	37,461,417.00	-14.9%
10) TOTAL, EXPENDITURES			44,024,196.20	37,461,417.00	-14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(0.20)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.20)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.20	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.20	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.20	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
	Total, Restricted Balance	<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	760,126.01	1,570,601.00	106.6%
3) Other State Revenue		8300-8599	4,076,749.15	5,280,954.00	29.5%
4) Other Local Revenue		8600-8799	149,043.93	36,040.00	-75.8%
5) TOTAL, REVENUES			4,985,919.09	6,887,595.00	38.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,494,053.86	1,297,189.00	-13.2%
2) Classified Salaries		2000-2999	1,717,128.16	1,388,275.00	-19.2%
3) Employee Benefits		3000-3999	1,628,682.08	1,328,757.00	-18.4%
4) Books and Supplies		4000-4999	89,569.66	266,624.00	197.7%
5) Services and Other Operating Expenditures		5000-5999	571,414.70	2,125,228.00	271.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	448,385.88	481,522.00	7.4%
9) TOTAL, EXPENDITURES			5,949,234.34	6,887,595.00	15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(963,315.25)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,058,204.82	0.00	-100.0%
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			1,058,204.82	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			94,889.57	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,063.88	141,953.45	201.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,063.88	141,953.45	201.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,063.88	141,953.45	201.6%
2) Ending Balance, June 30 (E + F1e)			141,953.45	141,953.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			141,953.45	141,953.45	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,188,211.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,188,211.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	11.23		
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			11.23		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,188,200.41		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	797,265.00	New
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	760,126.01	773,336.00	1.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>760,126.01</b>	<b>1,570,601.00</b>	<b>106.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	45,819.00	New
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	3,731,551.63	5,109,622.00	36.9%
All Other State Revenue	All Other	8590	345,197.52	125,513.00	-63.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,076,749.15</b>	<b>5,280,954.00</b>	<b>29.5%</b>
<b>OTHER LOCAL REVENUE</b>					
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	7,972.90	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	48,000.00	31,000.00	-35.4%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,600.00	5,040.00	-10.0%
Other Local Revenue					
All Other Local Revenue		8699	87,471.03	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>149,043.93</b>	<b>36,040.00</b>	<b>-75.8%</b>
<b>TOTAL, REVENUES</b>			<b>4,985,919.09</b>	<b>6,887,595.00</b>	<b>38.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,112,502.88	817,059.00	-26.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	356,545.48	457,630.00	28.4%
Other Certificated Salaries		1900	25,005.50	22,500.00	-10.0%
TOTAL, CERTIFICATED SALARIES			1,494,053.86	1,297,189.00	-13.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,089,790.63	845,871.00	-22.4%
Classified Support Salaries		2200	110,981.13	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	114,361.00	New
Clerical, Technical and Office Salaries		2400	516,356.40	428,043.00	-17.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,717,128.16	1,388,275.00	-19.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	166,699.41	197,920.00	18.7%
PERS		3201-3202	290,913.22	219,412.00	-24.6%
OASDI/Medicare/Alternative		3301-3302	161,418.84	130,069.00	-19.4%
Health and Welfare Benefits		3401-3402	683,930.17	522,557.00	-23.6%
Unemployment Insurance		3501-3502	1,531.57	1,345.00	-12.2%
Workers' Compensation		3601-3602	154,239.95	125,897.00	-18.4%
OPEB, Allocated		3701-3702	74,309.78	60,421.00	-18.7%
OPEB, Active Employees		3751-3752	95,639.14	71,136.00	-25.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,628,682.08	1,328,757.00	-18.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,241.83	12,240.00	0.0%
Materials and Supplies		4300	67,548.40	248,884.00	268.5%
Noncapitalized Equipment		4400	8,715.90	0.00	-100.0%
Food		4700	1,063.53	5,500.00	417.1%
TOTAL, BOOKS AND SUPPLIES			89,569.66	266,624.00	197.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	229,612.00	113,428.00	-50.6%
Travel and Conferences		5200	11,925.26	7,270.00	-39.0%
Dues and Memberships		5300	75.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,692.24	130,383.00	275.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,753.01	79,500.00	347.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,799.20	67,855.00	-13.9%
Professional/Consulting Services and Operating Expenditures		5800	183,432.11	1,707,839.00	831.0%
Communications		5900	15,125.88	18,953.00	25.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>571,414.70</b>	<b>2,125,228.00</b>	<b>271.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	448,385.88	481,522.00	7.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>448,385.88</b>	<b>481,522.00</b>	<b>7.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,949,234.34</b>	<b>6,887,595.00</b>	<b>15.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	1,058,204.82	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,058,204.82</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,058,204.82</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	760,126.01	1,570,601.00	106.6%
3) Other State Revenue		8300-8599	4,076,749.15	5,280,954.00	29.5%
4) Other Local Revenue		8600-8799	149,043.93	36,040.00	-75.8%
5) TOTAL, REVENUES			4,985,919.09	6,887,595.00	38.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,403,814.46	3,070,816.00	-9.8%
2) Instruction - Related Services	2000-2999		1,519,286.95	1,603,464.00	5.5%
3) Pupil Services	3000-3999		331,512.42	1,182,681.00	256.8%
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		448,385.88	481,522.00	7.4%
8) Plant Services	8000-8999		246,234.63	549,112.00	123.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,949,234.34	6,887,595.00	15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(963,315.25)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,058,204.82	0.00	-100.0%
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			1,058,204.82	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			94,889.57	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	47,063.88	141,953.45	201.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			47,063.88	141,953.45	201.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			47,063.88	141,953.45	201.6%
2) Ending Balance, June 30 (E + F1e)					
			141,953.45	141,953.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	141,953.45	141,953.45	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%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
6130	Child Development: Center-Based Reserve Account	114,899.63	114,899.63
9010	Other Restricted Local	27,053.82	27,053.82
Total, Restricted Balance		<u>141,953.45</u>	<u>141,953.45</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,003,272.16	0.00	-100.0%
3) Other State Revenue		8300-8599	58,402.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,064,674.83	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	147,556.31	0.00	-100.0%
3) Employee Benefits		3000-3999	89,201.97	0.00	-100.0%
4) Books and Supplies		4000-4999	83,597.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	857,348.92	0.00	-100.0%
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	61,829.71	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,239,534.47	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(174,859.64)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	169,998.00	0.00	-100.0%
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			169,998.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,861.64)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,861.64	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,861.64	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,861.64	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,111.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	209.99		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,321.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	287,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			287,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(257,678.79)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,003,272.16	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,003,272.16</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	58,402.67	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,402.67</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,000.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,064,674.83</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	84,767.83	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	24,903.16	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	37,885.32	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>147,556.31</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,647.75	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	10,902.98	0.00	-100.0%
Health and Welfare Benefits		3401-3402	35,487.63	0.00	-100.0%
Unemployment Insurance		3501-3502	71.68	0.00	-100.0%
Workers' Compensation		3601-3602	9,138.77	0.00	-100.0%
OPEB, Allocated		3701-3702	4,789.25	0.00	-100.0%
OPEB, Active Employees		3751-3752	6,163.91	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>89,201.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,410.46	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	80,187.10	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>83,597.56</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	221.89	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,244.30	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,062.78	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(259,763.43)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,063,281.38	0.00	-100.0%
Communications		5900	1,302.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>857,348.92</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	61,829.71	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>61,829.71</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,239,534.47</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	169,998.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			169,998.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			169,998.00	0.00	-100.0%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,003,272.16	0.00	-100.0%
3) Other State Revenue		8300-8599	58,402.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,064,674.83	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,127,572.20	0.00	-100.0%
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		61,829.71	0.00	-100.0%
8) Plant Services	8000-8999		50,132.56	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,239,534.47	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(174,859.64)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	169,998.00	0.00	-100.0%
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			169,998.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,861.64)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,861.64	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,861.64	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,861.64	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
	Total, Restricted Balance	<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,116.80	0.00	-100.0%
5) TOTAL, REVENUES			4,116.80	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,116.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,116.80	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	320,787.91	324,904.71	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			320,787.91	324,904.71	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,787.91	324,904.71	1.3%
2) Ending Balance, June 30 (E + F1e)			324,904.71	324,904.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	324,904.71	324,904.71	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	323,158.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			323,158.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			323,158.42		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,116.80	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,116.80	0.00	-100.0%
<b>TOTAL, REVENUES</b>			4,116.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,116.80	0.00	-100.0%
5) TOTAL, REVENUES			4,116.80	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,116.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,116.80	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	320,787.91	324,904.71	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			320,787.91	324,904.71	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,787.91	324,904.71	1.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
7710	State School Facilities Projects	324,904.71	324,904.71
Total, Restricted Balance		<u>324,904.71</u>	<u>324,904.71</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	975,400.00	979,250.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			975,400.00	979,250.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(975,400.00)	(979,250.00)	0.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	975,400.00	979,250.00	0.4%
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			975,400.00	979,250.00	0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.00		
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			1.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	270,400.00	249,250.00	-7.8%
Other Debt Service - Principal		7439	705,000.00	730,000.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			975,400.00	979,250.00	0.4%
TOTAL, EXPENDITURES			975,400.00	979,250.00	0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	975,400.00	979,250.00	0.4%
(a) TOTAL, INTERFUND TRANSFERS IN			975,400.00	979,250.00	0.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			975,400.00	979,250.00	0.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	975,400.00	979,250.00	0.4%
10) TOTAL, EXPENDITURES			975,400.00	979,250.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(975,400.00)	(979,250.00)	0.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	975,400.00	979,250.00	0.4%
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			975,400.00	979,250.00	0.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,431,954.19	13,817,105.00	2.9%
5) TOTAL, REVENUES			13,431,954.19	13,817,105.00	2.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	235,483.27	195,204.00	-17.1%
3) Employee Benefits		3000-3999	83,661.15	76,854.00	-8.1%
4) Books and Supplies		4000-4999	28,860.80	50,360.00	74.5%
5) Services and Other Operating Expenses		5000-5999	7,639,581.53	11,471,140.00	50.2%
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			7,987,586.75	11,793,558.00	47.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,444,367.44	2,023,547.00	-62.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,316.00	0.00	-100.0%
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			4,316.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,448,683.44	2,023,547.00	-62.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,293,114.28	12,741,797.72	74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,293,114.28	12,741,797.72	74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,293,114.28	12,741,797.72	74.7%
2) Ending Net Position, June 30 (E + F1e)			12,741,797.72	14,765,344.72	15.9%
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	12,741,797.72	14,765,344.72	15.9%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	44,357,415.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,793.87		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(763.88)		
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			44,716,427.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,981,000.00		
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) Total/Net OPEB Liability		9664	20,344,743.62		
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			33,325,743.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			11,390,683.79		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	516,259.36	458,829.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,702,969.00	13,101,309.00	3.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	212,725.83	256,967.00	20.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,431,954.19	13,817,105.00	2.9%
<b>TOTAL, REVENUES</b>			13,431,954.19	13,817,105.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	158,670.99	118,650.00	-25.2%
Clerical, Technical and Office Salaries		2400	76,812.28	76,554.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			235,483.27	195,204.00	-17.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,431.71	34,551.00	-5.2%
OASDI/Medicare/Alternative		3301-3302	17,110.13	14,932.00	-12.7%
Health and Welfare Benefits		3401-3402	18,499.65	17,845.00	-3.5%
Unemployment Insurance		3501-3502	117.00	97.00	-17.1%
Workers' Compensation		3601-3602	3,526.62	2,011.00	-43.0%
OPEB, Allocated		3701-3702	3,487.50	3,407.00	-2.3%
OPEB, Active Employees		3751-3752	4,488.54	4,011.00	-10.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,661.15	76,854.00	-8.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,067.75	47,360.00	75.0%
Noncapitalized Equipment		4400	1,793.05	3,000.00	67.3%
TOTAL, BOOKS AND SUPPLIES			28,860.80	50,360.00	74.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	60.20	2,049.00	3303.7%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	4,625,371.52	4,345,567.00	-6.0%
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	17.33	200.00	1054.1%
Professional/Consulting Services and Operating Expenditures		5800	3,013,694.48	7,123,174.00	136.4%
Communications		5900	288.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>7,639,581.53</b>	<b>11,471,140.00</b>	<b>50.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>7,987,586.75</b>	<b>11,793,558.00</b>	<b>47.6%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,316.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,316.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			4,316.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,431,954.19	13,817,105.00	2.9%
5) TOTAL, REVENUES			13,431,954.19	13,817,105.00	2.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		7,987,586.75	11,793,558.00	47.6%
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			7,987,586.75	11,793,558.00	47.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,444,367.44	2,023,547.00	-62.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,316.00	0.00	-100.0%
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			4,316.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,448,683.44	2,023,547.00	-62.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,293,114.28	12,741,797.72	74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,293,114.28	12,741,797.72	74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,293,114.28	12,741,797.72	74.7%
2) Ending Net Position, June 30 (E + F1e)			12,741,797.72	14,765,344.72	15.9%
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	12,741,797.72	14,765,344.72	15.9%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Net Position	0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	168.89	168.89	168.89	165.00	165.00	165.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	68.57	68.57	68.57	52.00	52.00	52.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>237.46</b>	<b>237.46</b>	<b>237.46</b>	<b>217.00</b>	<b>217.00</b>	<b>217.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.54	0.54	0.54	0.54	0.54	0.54
b. Special Education-Special Day Class	1,091.10	1,091.10	1,091.10	1,091.10	1,091.10	1,091.10
c. Special Education-NPS/LCI	39.24	39.24	39.24	39.24	39.24	39.24
d. Special Education Extended Year	95.82	95.82	95.82	95.82	95.82	95.82
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>1,226.70</b>	<b>1,226.70</b>	<b>1,226.70</b>	<b>1,226.70</b>	<b>1,226.70</b>	<b>1,226.70</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,464.16</b>	<b>1,464.16</b>	<b>1,464.16</b>	<b>1,443.70</b>	<b>1,443.70</b>	<b>1,443.70</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	261,724.81	261,724.81	261,724.81	261,724.81	261,724.81	261,724.81
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]	72.47	72.47	72.47	80.80	80.80	80.80
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	72.47	72.47	72.47	80.80	80.80	80.80
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	104.07	104.07	104.07	119.20	119.20	119.20
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	104.07	104.07	104.07	119.20	119.20	119.20
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	176.54	176.54	176.54	200.00	200.00	200.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	176.54	176.54	176.54	200.00	200.00	200.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			98,182,895.22	139,321,916.32	130,929,428.61	119,979,827.04	92,067,540.35	104,697,198.35	127,848,758.48	113,865,542.55
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	264,460.00	264,460.00	490,166.00	476,027.00	476,027.00	490,164.00	476,027.00	552,418.00
	8020-8079	Property Taxes	1,421,394.00	551,918.00	119,487.00	9,535,729.00	18,733,689.00	32,282,720.00	27,222,375.00	327,687.00
	8080-8099	Miscellaneous Funds	15,270.00	1,129.00	0.00	33.00	24,301.00	0.00	(30,326,814.00)	18,767,852.00
	8100-8299	Federal Revenue	(172,073.00)	(4,470,721.00)	6,855,343.00	3,010,652.00	5,614,069.00	2,730,054.00	2,927,973.00	2,555,132.00
	8300-8599	Other State Revenue	(319,725.00)	93,644.00	413,071.00	456,275.00	759,339.00	988,943.00	464,452.00	696,283.00
	8600-8799	Other Local Revenue	(250,435.00)	5,322,184.00	2,068,065.00	2,138,100.00	2,880,618.00	1,331,590.00	3,145,317.00	797,104.00
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			958,891.00	1,762,614.00	9,946,132.00	15,616,816.00	28,488,043.00	37,823,471.00	3,909,330.00	23,696,476.00
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	3,020,937.00	4,968,443.00	4,375,900.00	4,394,369.00	4,385,663.61	4,292,527.54	4,155,279.26	4,319,621.00
	2000-2999	Classified Salaries	5,064,136.00	5,250,279.00	5,155,083.00	5,304,372.00	5,092,391.60	4,994,703.24	4,952,271.21	5,159,766.00
	3000-3999	Employee Benefits	3,578,320.00	4,190,834.00	4,233,336.00	4,326,874.00	4,430,913.33	3,975,097.92	4,819,197.06	4,242,605.00
	4000-4999	Books and Supplies	65,130.00	181,507.00	364,507.00	464,705.00	241,810.02	(39,571.35)	(135,770.64)	211,059.00
	5000-5999	Services	2,589,252.00	1,325,195.00	2,492,550.00	2,698,606.00	2,002,956.18	1,456,424.50	2,098,239.32	2,135,309.00
	6000-6599	Capital Outlay	14,031.00	53,461.00	708,368.00	95,767.00	555,133.19	567,243.88	208,676.41	108,603.00
	7000-7499	Other Outgo	0.00	0.00	(310,891.00)	11,279,234.00	212,356.73	(603,932.87)	1,731,548.52	265,540.00
	7600-7629	Interfund Transfers Out	120,974.00	96,697.00	1,119,847.00	122,484.00	77,327.20	(29,790.80)	(24,795.22)	63,205.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			14,452,780.00	16,066,416.00	18,138,700.00	28,686,411.00	16,998,551.86	14,612,702.06	17,804,645.92	16,505,708.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	24,931.00	(97,246.96)	(191,715.14)	366,517.13	(93,704.78)	115,988.16	580.17	68.44
	9200-9299	Accounts Receivable	732,706.69	(4,937,266.08)	10,685,502.24	(507,505.07)	(104,139.09)	363,335.78	(139,815.53)	(545,545.69)
	9310	Due From Other Funds	287,000.00	(8,758,754.35)	(32,881.00)	(142,000.00)	56,864,464.93	0.00	0.00	(125,000.00)
	9320	Stores	35,438.86	209,017.08	19,108.47	348.59	6,495.04	629.23	0.00	1,874.46
	9330	Prepaid Expenditures	345.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	Deferred Outflows of Resources								
SUBTOTAL			1,080,421.55	(13,584,250.31)	10,480,014.57	(282,639.35)	56,673,116.10	479,953.17	(139,235.36)	(668,602.79)
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	2,263,661.16	2,694,992.65	3,978,538.41	701,430.29	41,077.42	(5,248.98)	14,880.88	11,532.33
	9610	Due To Other Funds	4,313.22	(70,559,269.71)	50,000.00	(50,000.00)	70,559,269.71	0.00	0.00	0.00
	9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	Unearned Revenues	0.00	101,635.92	2,151,416.64	767,355.77	0.00	0.00	0.00	0.00
	9690	Deferred Inflows of Resources		0.00	0.00	0.00	0.00	(0.01)	0.01	0.00
SUBTOTAL			2,267,974.38	(67,762,641.14)	6,179,955.05	1,418,786.06	70,600,347.13	(5,248.99)	14,880.89	11,532.33
<u>Nonoperating</u>										
	9910	Suspense Clearing		454,519.27	1,611,254.77	(1,055,608.16)	(915,460.66)	654,964.70	94,907.44	592,235.11
TOTAL BALANCE SHEET ITEMS			(1,187,552.83)	54,632,910.10	5,911,314.29	(2,757,033.57)	(14,842,691.69)	1,140,166.86	(59,208.81)	(87,900.01)
E. NET INCREASE/DECREASE (B - C + D)			41,139,021.10	(8,392,487.71)	(10,949,601.57)	(27,912,286.69)	12,629,658.00	23,151,560.13	(13,983,215.93)	7,783,055.98
F. ENDING CASH (A + E)			139,321,916.32	130,929,428.61	119,979,827.04	92,067,540.35	104,697,198.35	127,848,758.48	113,865,542.55	121,648,598.53
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		121,648,598.53	150,571,846.65	156,195,984.90	148,512,450.15				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	599,328.00	552,418.00	540,744.08	695,413.92			5,877,653.00	5,877,653.00
Property Taxes	8020-8079	21,578,791.00	21,010,279.00	16,035,467.18	9,633,696.82			158,453,233.00	158,453,233.00
Miscellaneous Funds	8080-8099	4,685,980.00	2,381,389.00	(4,402,267.31)	(5,160,413.69)			(14,013,541.00)	(14,013,541.00)
Federal Revenue	8100-8299	3,634,729.00	5,387,651.00	3,885,321.77	11,356,493.23			43,314,624.00	43,314,624.00
Other State Revenue	8300-8599	771,466.00	506,736.00	144,001.01	5,893,515.99			10,868,001.00	10,868,001.00
Other Local Revenue	8600-8799	15,086,582.00	3,207,674.00	2,254,791.90	6,623,590.10			44,605,181.00	44,605,181.00
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
<b>TOTAL RECEIPTS</b>		<b>46,356,876.00</b>	<b>33,046,147.00</b>	<b>18,458,058.63</b>	<b>29,042,296.37</b>	<b>0.00</b>	<b>0.00</b>	<b>249,105,151.00</b>	<b>249,105,151.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,365,978.00	4,371,320.00	4,403,735.81	5,185,084.78			52,238,859.00	52,238,859.00
Classified Salaries	2000-2999	5,103,042.00	5,171,210.00	5,321,327.75	6,480,325.20			63,048,907.00	63,048,907.00
Employee Benefits	3000-3999	4,241,557.00	4,232,579.00	5,901,557.56	9,776,420.13			57,949,291.00	57,949,291.00
Books and Supplies	4000-4999	246,167.00	374,614.00	1,550,868.23	1,836,222.74			5,361,248.00	5,361,248.00
Services	5000-5999	2,583,821.00	3,438,203.00	6,332,876.18	8,274,851.82			37,428,284.00	37,428,284.00
Capital Outlay	6000-6599	439,996.00	50,052.00	2,380,153.69	3,148,876.83			8,330,362.00	8,330,362.00
Other Outgo	7000-7499	263,360.00	11,577,005.00	422,093.73	667,838.89			25,504,153.00	25,504,153.00
Interfund Transfers Out	7600-7629	64,618.00	68,855.00	4,063.89	(704,235.07)			979,250.00	979,250.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>17,308,539.00</b>	<b>29,283,838.00</b>	<b>26,316,676.84</b>	<b>34,665,385.32</b>	<b>0.00</b>	<b>0.00</b>	<b>250,840,354.00</b>	<b>250,840,354.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(33,277.87)	(58,622.89)	20,810.60	7,360.55			25,000.00	
Accounts Receivable	9200-9299	177,516.29	1,633,149.87	27,976.50	(7,882,013.28)			(453,941.37)	
Due From Other Funds	9310	0.00	0.00	0.00	(44,697,403.29)			3,108,426.29	
Stores	9320	0.00	0.00	10,317.61	4,230.71			255,629.50	
Prepaid Expenditures	9330	0.00	0.00	0.00	(75.40)			(75.40)	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
<b>SUBTOTAL</b>		<b>144,238.42</b>	<b>1,574,526.98</b>	<b>59,104.71</b>	<b>(52,567,900.71)</b>	<b>0.00</b>	<b>0.00</b>	<b>2,935,039.02</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	16,425.58	(17,127.11)	4,819.72	(7,801,863.08)			(319,202.75)	
Due To Other Funds	9610	0.00	0.00	0.00	(3,384,676.90)			(3,384,676.90)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	5,190.87	0.00	0.00	(1,646,498.30)			1,379,100.90	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.01			0.00	
<b>SUBTOTAL</b>		<b>21,616.45</b>	<b>(17,127.11)</b>	<b>4,819.72</b>	<b>(12,833,038.27)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,324,778.75)</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910	(247,710.85)	270,175.16	120,798.47	(3,462,759.82)			(2,015,771.05)	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(125,088.88)</b>	<b>1,861,829.25</b>	<b>175,083.46</b>	<b>(43,197,622.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>3,244,046.72</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>28,923,248.12</b>	<b>5,624,138.25</b>	<b>(7,683,534.75)</b>	<b>(48,820,711.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,508,843.72</b>	<b>(1,735,203.00)</b>
<b>F. ENDING CASH (A + E)</b>		<b>150,571,846.65</b>	<b>156,195,984.90</b>	<b>148,512,450.15</b>	<b>99,691,738.94</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								<b>99,691,738.94</b>	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			JUNE								
<b>A. BEGINNING CASH</b>			99,691,738.94	104,672,440.01	100,818,216.29	90,263,921.84	70,685,887.63	72,587,092.97	79,173,883.83	81,828,358.76	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		286,849.81	286,849.81	532,932.09	515,797.91	515,797.91	532,932.09	515,797.91	543,567.10	
	8020-8079		380,287.76	364,442.44	0.00	7,558,219.21	11,606,699.32	22,579,585.70	16,114,693.80	19,901,726.06	
	8080-8099		0.00	0.00	0.00	(243,627.61)	(120,145.12)	0.00	(1,643,318.28)	(2,751,990.77)	
	8100-8299		(211,946.50)	(36,030.90)	5,126,985.71	2,013,491.70	2,816,768.92	2,795,574.27	3,575,537.37	4,086,328.42	
	8300-8599		(210,719.29)	481,942.14	733,866.44	753,686.58	1,080,718.73	1,113,056.84	1,637,247.15	(28,687.03)	
	8600-8799		609,423.44	4,662,746.97	2,262,320.11	2,165,864.60	1,940,071.03	2,823,515.80	3,948,099.34	2,799,401.92	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>			853,895.22	5,759,950.46	8,656,104.35	12,763,432.39	17,839,910.79	29,844,664.70	24,148,057.29	24,550,345.70	
<b>C. DISBURSEMENTS</b>											
	1000-1999		3,040,463.46	4,765,919.94	4,371,156.42	4,352,856.12	4,439,128.94	4,543,702.06	4,405,142.68	4,454,814.91	
	2000-2999		5,619,003.71	5,037,509.51	5,075,433.05	5,435,706.63	5,236,608.07	4,949,021.27	5,154,440.41	5,129,158.05	
	3000-3999		3,623,384.70	4,418,062.11	4,088,141.89	4,905,770.27	4,357,815.80	4,616,014.24	4,484,046.15	4,498,390.51	
	4000-4999		126,644.69	390,811.53	423,702.90	557,599.23	382,523.95	427,328.72	395,214.31	254,066.35	
	5000-5999		2,274,892.43	2,083,466.47	3,661,021.47	1,968,952.71	975,930.56	2,939,755.80	2,987,612.29	2,794,477.18	
	6000-6599		61,425.46	102,876.38	47,908.86	73,440.22	203,199.63	53,165.31	161,448.34	37,696.32	
	7000-7499		271,437.51	(642,878.30)	(612,877.32)	1,017,176.34	232,864.81	5,573,040.58	3,818,697.12	730,024.03	
	7600-7629		0.00	0.00	62,969.06	141,495.19	34,225.54	78,526.13	54,622.58	35,312.06	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>			15,017,251.96	16,155,767.64	17,117,456.33	18,452,996.71	15,862,297.30	23,180,554.11	21,461,223.88	17,933,939.41	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	25,000.00	(34,045.84)	(227,025.62)	366,517.13	(93,704.78)	(1,734.48)	(2,586.40)	8,471.55	(3,624.51)	
	9200-9299	(453,941.36)	4,274,959.76	10,685,502.24	(507,505.07)	(104,139.09)	167,067.39	140,520.49	(617,583.28)	(419,908.90)	
	9310	3,108,426.29	(115,984.39)	(32,881.00)	(142,000.00)	57,174,446.88	(10,666.67)	(75,000.00)	(5,000.00)	(33,333.33)	
	9320	255,629.50	(12,178.43)	19,108.47	348.59	6,495.04	16,722.32	18,656.12	12,886.70	1,047.54	
	9330	(75.40)	559.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490	0.00	0.00								
<b>SUBTOTAL</b>			2,935,039.03	4,113,310.63	10,444,704.09	(282,639.35)	56,983,098.05	171,388.56	81,590.21	(601,225.03)	(455,819.20)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	(319,202.75)	6,335,173.49	3,978,538.41	701,430.29	41,077.42	160,972.83	(10,093.08)	46,616.11	1,747.11	
	9610	(3,384,676.89)	(20,097,923.38)	50,000.00	(50,000.00)	70,559,269.71	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	1,379,100.90	101,635.92	2,151,416.64	767,355.77	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00						
<b>SUBTOTAL</b>			(2,324,778.74)	(13,661,113.97)	6,179,955.05	1,418,786.06	70,600,347.13	160,972.83	(10,093.08)	46,616.11	1,747.11
<u>Nonoperating</u>											
	9910	(2,015,771.05)	1,369,633.21	2,276,844.42	(391,517.06)	(271,220.81)	(86,823.88)	(169,003.02)	615,482.66	(185,437.78)	
<b>TOTAL BALANCE SHEET ITEMS</b>			3,244,046.72	19,144,057.81	6,541,593.46	(2,092,942.47)	(13,888,469.89)	(76,408.15)	(77,319.73)	(32,358.48)	(643,004.09)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			4,980,701.07	(3,854,223.72)	(10,554,294.45)	(19,578,034.21)	1,901,205.34	6,586,790.86	2,654,474.93	5,973,402.20	
<b>F. ENDING CASH (A + E)</b>			104,672,440.01	100,818,216.29	90,263,921.84	70,685,887.63	72,587,092.97	79,173,883.83	81,828,358.76	87,801,760.96	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		87,801,760.96	84,157,611.67	81,900,442.17	82,157,070.98				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	563,064.61	543,567.10	543,567.10	527,614.56			5,908,338.00	5,908,338.00
Property Taxes	8020-8079	8,001,888.27	21,723,938.24	16,035,467.18	34,186,285.02			158,453,233.00	158,453,233.00
Miscellaneous Funds	8080-8099	185,557.47	(112,802.92)	(3,812,605.20)	(4,850,525.57)			(13,349,458.00)	(13,349,458.00)
Federal Revenue	8100-8299	2,674,764.77	2,880,352.87	3,802,320.12	12,865,152.25			42,389,299.00	42,389,299.00
Other State Revenue	8300-8599	216,978.28	179,945.93	138,219.34	4,335,392.89			10,431,648.00	10,431,648.00
Other Local Revenue	8600-8799	3,722,305.75	1,615,629.77	2,216,284.53	15,077,749.74			43,843,413.00	43,843,413.00
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
<b>TOTAL RECEIPTS</b>		15,364,559.15	26,830,630.99	18,923,253.07	62,141,668.89	0.00	0.00	247,676,473.00	247,676,473.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,446,971.93	4,426,057.30	4,407,757.01	4,632,589.23			52,286,560.00	52,286,560.00
Classified Salaries	2000-2999	5,261,890.43	5,321,936.02	5,334,577.20	5,650,606.65			63,205,891.00	63,205,891.00
Employee Benefits	3000-3999	4,572,981.17	4,564,374.56	4,558,636.82	8,689,811.78			57,377,430.00	57,377,430.00
Books and Supplies	4000-4999	427,587.70	400,653.04	532,218.49	861,391.09			5,179,742.00	5,179,742.00
Services	5000-5999	2,358,641.28	3,454,213.07	2,955,138.25	5,729,105.49			34,183,207.00	34,183,207.00
Capital Outlay	6000-6599	427,725.46	122,850.91	576,408.11	1,135,545.00			3,003,690.00	3,003,690.00
Other Outgo	7000-7499	1,531,478.98	9,588,887.05	472,872.68	6,591,645.52			28,572,369.00	28,572,369.00
Interfund Transfers Out	7600-7629	69,290.66	51,363.00	4,099.16	455,846.62			987,750.00	987,750.00
All Other Financing Uses	7630-7699	0.00			0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		19,096,567.61	27,930,334.95	18,841,707.72	33,746,541.38	0.00	0.00	244,796,639.00	244,796,639.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(4,937.62)	(10,500.57)	20,810.60	7,360.54			25,000.00	
Accounts Receivable	9200-9299	388,482.29	(271,119.96)	27,976.50	(7,882,013.28)			5,882,239.09	
Due From Other Funds	9310	(33,333.33)	0.00	0.00	(44,697,403.31)			12,028,844.85	
Stores	9320	3,861.95	(3,315.70)	10,317.61	4,230.71			78,180.92	
Prepaid Expenditures	9330	0.00	0.00	0.00	(75.40)			484.13	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		354,073.29	(284,936.23)	59,104.71	(52,567,900.74)	0.00	0.00	18,014,748.99	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	33,814.80	49,622.45	4,819.72	(7,801,863.09)			3,541,856.46	
Due To Other Funds	9610	0.00	0.00	0.00	(33,846,769.34)			16,614,576.99	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	3,460.58	0.00	0.00	(1,646,498.29)			1,377,370.62	
Deferred Inflows of Resources	9690				0.00			0.00	
<b>SUBTOTAL</b>		37,275.38	49,622.45	4,819.72	(43,295,130.72)	0.00	0.00	21,533,804.07	
<u>Nonoperating</u>									
Suspense Clearing	9910	(228,938.74)	(822,906.86)	120,798.47	(3,462,759.83)			(1,235,849.22)	
<b>TOTAL BALANCE SHEET ITEMS</b>		87,859.17	(1,157,465.54)	175,083.46	(12,735,529.85)	0.00	0.00	(4,754,904.30)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(3,644,149.29)	(2,257,169.50)	256,628.81	15,659,597.66	0.00	0.00	(1,875,070.30)	2,879,834.00
<b>F. ENDING CASH (A + E)</b>		84,157,611.67	81,900,442.17	82,157,070.98	97,816,668.64				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								97,816,668.64	



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:	\$ <u>12,981,000.00</u>
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ <u>12,981,000.00</u>

(  ) 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 20, 2018

For additional information on this certification, please contact:

Name: Laurie Sauro

Title: Director, Internal Business Services

Telephone: 408-453-6623

E-mail: laurie\_sauro@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) 16,119,901.76
- 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) 145,929,038.13

**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) 11.05%

**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)	16,023,351.91
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,315,125.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	25,500.00
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)	864,788.46
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)	7,223.88
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)	22,235,990.10
9. Carry-Forward Adjustment (Part IV, Line F)	3,696,265.28
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,932,255.38

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	82,957,086.91
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,378,016.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,321,065.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,080,972.18
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,223.13
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	29,060.77
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,569,665.34
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)	5,845,785.65
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)	3,994,006.62
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)	6,961,351.44
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)	512,493.40
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)	5,271,236.46
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,177,704.76
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)	174,114,667.95

**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) 12.77%

**D. Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18) 14.89%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>22,235,990.10</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>195,013.45</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.76%) times Part III, Line B18); zero if negative	<u>3,696,265.28</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.76%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.76%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>3,696,265.28</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>3,696,265.28</u>

Approved indirect cost rate: 10.76%  
 Highest rate used in any program: 10.76%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	1100	236,768.83	21,145.53	8.93%
01	3010	985,972.80	106,090.68	10.76%
01	3020	269,722.18	29,005.42	10.75%
01	3025	122,670.84	13,199.38	10.76%
01	3045	29,151.13	3,136.67	10.76%
01	3060	3,813,409.89	410,323.17	10.76%
01	3310	1,853,684.76	165,737.85	8.94%
01	3315	79,043.71	7,114.53	9.00%
01	3320	261,007.00	23,490.63	9.00%
01	3326	331,453.17	19,394.20	5.85%
01	3327	14,094.00	1,271.00	9.02%
01	3345	909.17	81.83	9.00%
01	3385	711,050.92	76,509.08	10.76%
01	3386	174,061.68	18,665.57	10.72%
01	3395	12,242.62	1,317.31	10.76%
01	3410	79,403.97	8,543.87	10.76%
01	3550	12,811.00	1,378.46	10.76%
01	4035	22,000.00	2,367.20	10.76%
01	4203	43,302.66	4,659.37	10.76%
01	4204	161,273.60	17,344.74	10.75%
01	5210	20,855,156.04	1,859,804.70	8.92%
01	5630	122,230.00	13,151.95	10.76%
01	5640	1,796,705.86	193,325.75	10.76%
01	5810	230,641.71	24,585.13	10.66%
01	6230	1,678.60	180.62	10.76%
01	6264	204,542.04	21,591.67	10.56%
01	6387	179,157.87	19,277.39	10.76%
01	6500	85,499,075.03	7,714,586.47	9.02%
01	6510	3,081,054.43	331,478.06	10.76%
01	6512	10,906.00	1,173.49	10.76%
01	6520	128,586.14	13,835.86	10.76%
01	6680	140,183.19	15,083.54	10.76%
01	6690	219,228.99	23,589.04	10.76%
01	7366	330,428.68	35,554.13	10.76%
01	7810	179,419.74	19,305.56	10.76%
01	8150	483,252.96	51,998.02	10.76%
01	9010	9,618,999.55	1,004,282.09	10.44%
12	5025	88,767.06	7,545.56	8.50%
12	5035	514,684.82	43,724.18	8.50%
12	5055	52,209.22	4,437.78	8.50%
12	5810	966,745.86	82,177.96	8.50%
12	6045	1,372.35	116.65	8.50%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6052	9,216.59	783.41	8.50%
12	6105	3,400,116.87	289,010.76	8.50%
12	6126	127,191.26	10,811.26	8.50%
12	9010	110,932.43	9,778.32	8.81%
13	5310	130,891.99	6,872.05	5.25%
13	5320	1,006,610.39	52,847.04	5.25%
13	5340	40,202.38	2,110.62	5.25%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		9,153.72	9,153.72
2. State Lottery Revenue	8560	430,066.63		79,538.00	509,604.63
3. Other Local Revenue	8600-8799	68.24		0.00	68.24
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)		430,134.87	0.00	88,691.72	518,826.59
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	65,872.00			65,872.00
2. Classified Salaries	2000-2999	4,281.76			4,281.76
3. Employee Benefits	3000-3999	2,377.08			2,377.08
4. Books and Supplies	4000-4999	19,308.53		27,094.88	46,403.41
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	144,929.46			144,929.46
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			43,500.00	43,500.00
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	21,145.53			21,145.53
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 )		257,914.36	0.00	70,594.88	328,509.24
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	Unbalanced 979Z	147,625.51	0.00	18,096.84	165,722.35
<b>D. COMMENTS:</b>					
The amount of \$43,500 will be reclassified when the books close. \$24,595 of lottery revenue is transferred out of the County School Service Fund (fund 01) using object code 7616 to Child Nutrition Fund (fund 13) for paying Special Education meal costs. This amount is not reflected on Form L section B Line 11 under the restricted lottery column.					

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	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)						
		261,724.81	0.00%	261,724.81	0.00%	261,724.81
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources	8010-8099	66,484,213.00	1.49%	67,471,548.00	0.05%	67,507,925.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,263,015.00	-44.33%	703,103.00	0.00%	703,103.00
4. Other Local Revenues	8600-8799	8,766,504.00	0.82%	8,838,641.00	0.88%	8,916,254.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(463,574.00)	-26.19%	(342,152.00)	-43.47%	(193,406.00)
6. Total (Sum lines A1 thru A5c)		76,050,158.00	0.82%	76,671,140.00	0.34%	76,933,876.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,493,856.00		8,532,705.00
b. Step & Column Adjustment				70,433.00		71,134.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(31,584.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,493,856.00	0.46%	8,532,705.00	0.83%	8,603,839.00
2. Classified Salaries						
a. Base Salaries				24,522,348.00		24,648,646.00
b. Step & Column Adjustment				231,174.00		234,839.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(104,876.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,522,348.00	0.52%	24,648,646.00	0.95%	24,883,485.00
3. Employee Benefits	3000-3999	14,351,038.00	0.80%	14,465,841.00	5.72%	15,292,754.00
4. Books and Supplies	4000-4999	1,731,349.00	-2.32%	1,691,243.00	0.00%	1,691,243.00
5. Services and Other Operating Expenditures	5000-5999	8,611,468.00	-7.56%	7,960,645.00	1.81%	8,104,954.00
6. Capital Outlay	6000-6999	2,492,936.00	-25.56%	1,855,688.00	-48.23%	960,688.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,299,466.00	12.29%	27,285,411.00	0.00%	27,285,411.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,170,282.00)	-4.77%	(13,494,610.00)	-0.25%	(13,460,746.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	979,250.00	0.87%	987,750.00	-0.38%	984,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		71,311,429.00	3.68%	73,933,319.00	0.56%	74,345,628.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		4,738,729.00		2,737,821.00		2,588,248.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		63,150,224.75		67,888,953.75		70,626,774.75
2. Ending Fund Balance (Sum lines C and D1)		67,888,953.75		70,626,774.75		73,215,022.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	60,439.00		60,439.00		60,439.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	49,115,407.00		48,277,140.00		49,708,279.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,033,614.00		9,791,866.00		9,802,510.00
2. Unassigned/Unappropriated	9790	8,679,493.75		12,497,329.75		13,643,794.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,888,953.75		70,626,774.75		73,215,022.75



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,033,614.00		9,791,866.00		9,802,510.00
c. Unassigned/Unappropriated	9790	8,679,493.75		12,497,329.75		13,643,794.75
(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)						
		18,713,107.75		22,289,195.75		23,446,304.75
<b>F. ASSUMPTIONS</b>						
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 back-out of Peer Assistant Review stipend due to end of contract obligation.						
Line B2d - Adjustment is due to back-out of carryover in non-regular staffing cost						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	83,833,132.00	-0.35%	83,540,565.00	2.28%	85,447,185.00
2. Federal Revenues	8100-8299	43,314,624.00	-2.14%	42,389,299.00	-2.03%	41,527,190.00
3. Other State Revenues	8300-8599	9,604,986.00	1.29%	9,728,545.00	0.00%	9,728,545.00
4. Other Local Revenues	8600-8799	35,838,677.00	-2.33%	35,004,772.00	-0.08%	34,975,317.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	463,574.00	-26.19%	342,152.00	-43.47%	193,406.00
6. Total (Sum lines A1 thru A5c)		173,054,993.00	-1.18%	171,005,333.00	0.51%	171,871,643.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				43,745,003.00		43,753,855.00
b. Step & Column Adjustment				500,202.00		419,254.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(491,350.00)		(317,781.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,745,003.00	0.02%	43,753,855.00	0.23%	43,855,328.00
2. Classified Salaries						
a. Base Salaries				38,526,559.00		38,557,245.00
b. Step & Column Adjustment				382,960.00		373,611.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(352,274.00)		(287,123.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,526,559.00	0.08%	38,557,245.00	0.22%	38,643,733.00
3. Employee Benefits	3000-3999	43,598,253.00	-1.57%	42,911,589.00	2.82%	44,122,094.00
4. Books and Supplies	4000-4999	3,629,899.00	-3.90%	3,488,499.00	0.33%	3,499,852.00
5. Services and Other Operating Expenditures	5000-5999	28,816,816.00	-9.00%	26,222,562.00	-1.95%	25,711,762.00
6. Capital Outlay	6000-6999	5,837,426.00	-80.33%	1,148,002.00	-89.68%	118,522.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,686,209.00	6.03%	1,787,956.00	0.00%	1,787,956.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,688,760.00	-5.08%	12,993,612.00	-0.12%	12,977,865.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		179,528,925.00	-4.83%	170,863,320.00	-0.09%	170,717,112.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,473,932.00)		142,013.00		1,154,531.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,152,422.04		22,678,490.04		22,820,503.04
2. Ending Fund Balance (Sum lines C and D1)		22,678,490.04		22,820,503.04		23,975,034.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	22,678,490.07		22,820,503.07		23,975,034.07
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	(0.03)		(0.03)		(0.03)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,678,490.04		22,820,503.04		23,975,034.04

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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 2019-20, adjustment is due to a net reduction of 4 FTE's and backout of non-regular staffing costs with the use of carryover funds. In 2020-21, adjustment is due to an additional net reduction of 4 FTE's. <span style="float: right;">Line</span>						
B2d - In 2019-20, adjustment is due to reduction of 1 FTE management position and back-out of non-regular staffing costs with the use of carryover funds. In 2020-21, adjustment is due to an additional reduction of 5 FTE's.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)								
		261,724.81	0.00%	261,724.81	0.00%	261,724.81		
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)								
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>								
1. LCFE/Revenue Limit Sources								
1.	8010-8099	150,317,345.00	0.46%	151,012,113.00	1.29%	152,955,110.00		
2.	8100-8299	43,314,624.00	-2.14%	42,389,299.00	-2.03%	41,527,190.00		
3.	8300-8599	10,868,001.00	-4.02%	10,431,648.00	0.00%	10,431,648.00		
4.	8600-8799	44,605,181.00	-1.71%	43,843,413.00	0.11%	43,891,571.00		
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)			249,105,151.00	-0.57%	247,676,473.00	0.46%	248,805,519.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>								
1. Certificated Salaries								
a.	Base Salaries			52,238,859.00		52,286,560.00		
b.	Step & Column Adjustment			570,635.00		490,388.00		
c.	Cost-of-Living Adjustment			0.00		0.00		
d.	Other Adjustments			(522,934.00)		(317,781.00)		
e.	Total Certificated Salaries (Sum lines B1a thru B1d)		1000-1999	52,238,859.00	0.09%	52,286,560.00	0.33%	52,459,167.00
2. Classified Salaries								
a.	Base Salaries			63,048,907.00		63,205,891.00		
b.	Step & Column Adjustment			614,134.00		608,450.00		
c.	Cost-of-Living Adjustment			0.00		0.00		
d.	Other Adjustments			(457,150.00)		(287,123.00)		
e.	Total Classified Salaries (Sum lines B2a thru B2d)		2000-2999	63,048,907.00	0.25%	63,205,891.00	0.51%	63,527,218.00
3.	Employee Benefits		3000-3999	57,949,291.00	-0.99%	57,377,430.00	3.55%	59,414,848.00
4.	Books and Supplies		4000-4999	5,361,248.00	-3.39%	5,179,742.00	0.22%	5,191,095.00
5.	Services and Other Operating Expenditures		5000-5999	37,428,284.00	-8.67%	34,183,207.00	-1.07%	33,816,716.00
6.	Capital Outlay		6000-6999	8,330,362.00	-63.94%	3,003,690.00	-64.07%	1,079,210.00
7.	Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,985,675.00	11.88%	29,073,367.00	0.00%	29,073,367.00
8.	Other Outgo - Transfers of Indirect Costs		7300-7399	(481,522.00)	4.04%	(500,998.00)	-3.62%	(482,881.00)
9. Other Financing Uses								
a.	Transfers Out		7600-7629	979,250.00	0.87%	987,750.00	-0.38%	984,000.00
b.	Other Uses		7630-7699	0.00	0.00%	0.00	0.00%	0.00
10.	Other Adjustments					0.00	0.00	
11.	Total (Sum lines B1 thru B10)			250,840,354.00	-2.41%	244,796,639.00	0.11%	245,062,740.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)								
		(1,735,203.00)		2,879,834.00		3,742,779.00		
<b>D. FUND BALANCE</b>								
1. Net Beginning Fund Balance (Form 01, line F1e)								
		92,302,646.79		90,567,443.79		93,447,277.79		
2. Ending Fund Balance (Sum lines C and D1)								
		90,567,443.79		93,447,277.79		97,190,056.79		
3. Components of Ending Fund Balance								
a.	Nonspendable		9710-9719	60,439.00		60,439.00		
b.	Restricted		9740	22,678,490.07		23,975,034.07		
c. Committed								
1.	Stabilization Arrangements		9750	0.00		0.00		
2.	Other Commitments		9760	0.00		0.00		
d.	Assigned		9780	49,115,407.00		49,708,279.00		
e. Unassigned/Unappropriated								
1.	Reserve for Economic Uncertainties		9789	10,033,614.00		9,802,510.00		
2.	Unassigned/Unappropriated		9790	8,679,493.72		13,643,794.72		
f.	Total Components of Ending Fund Balance (Line D3f must agree with line D2)			90,567,443.79		93,447,277.79	97,190,056.79	

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,033,614.00		9,791,866.00		9,802,510.00
c. Unassigned/Unappropriated	9790	8,679,493.75		12,497,329.75		13,643,794.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.03)		(0.03)		(0.03)
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)		18,713,107.72		22,289,195.72		23,446,304.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.46%		9.11%		9.57%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		37,461,417.00		37,461,417.00		37,461,417.00
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)						
		250,840,354.00		244,796,639.00		245,062,740.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		250,840,354.00		244,796,639.00		245,062,740.00
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)						
		250,840,354.00		244,796,639.00		245,062,740.00
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)						
		5,016,807.08		4,895,932.78		4,901,254.80
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)						
		2,011,000.00		2,011,000.00		2,011,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		5,016,807.08		4,895,932.78		4,901,254.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	245,144,363.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,452,201.07
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	16,223.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,341,660.44
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	27,896,394.47
5. Interfund Transfers Out	All	9300	7600-7629	1,161,456.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,009,703.22
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,044,250.64
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)				42,469,687.90
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	174,859.64
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)				155,397,333.69

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		414.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		375,355.88
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	152,393,548.12	474,184.92
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)	152,393,548.12	474,184.92
B. Required effort (Line A.2 times 90%)	137,154,193.31	426,766.43
C. Current year expenditures (Line I.E and Line II.B)	155,397,333.69	375,355.88
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	51,410.55
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 ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	12.05%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>



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	180,946.90	0.00	0.00	(510,215.54)				
Other Sources/Uses Detail					0.00	2,207,918.82		
Fund Reconciliation							287,000.00	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	78,799.20	0.00	448,385.88	0.00				
Other Sources/Uses Detail					1,058,204.82	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(259,763.43)	61,829.71	0.00				
Other Sources/Uses Detail					169,998.00	0.00		
Fund Reconciliation							0.00	287,000.00
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					975,400.00	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	17.33	0.00						
Other Sources/Uses Detail					4,316.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>259,763.43</b>	<b>(259,763.43)</b>	<b>510,215.59</b>	<b>(510,215.54)</b>	<b>2,207,918.82</b>	<b>2,207,918.82</b>	<b>287,000.00</b>	<b>287,000.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(68,055.00)	0.00	(481,522.00)				
Other Sources/Uses Detail					0.00	979,250.00		
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	67,855.00	0.00	481,522.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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					979,250.00	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  
 2018-19 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								
<b>TOTALS</b>	<b>68,055.00</b>	<b>(68,055.00)</b>	<b>481,522.00</b>	<b>(481,522.00)</b>	<b>979,250.00</b>	<b>979,250.00</b>		

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 (2015-16)	265,723.78	265,723.78		N/A	Met
Second Prior Year (2016-17)	264,004.85	262,353.90		0.6%	Met
First Prior Year (2017-18)	264,004.85	261,724.81		0.9%	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 (2015-16)	281.81	1,305.76	265,723.78	0.00
Second Prior Year (2016-17)	269.85	1,268.27	262,353.90	51.53
First Prior Year (2017-18)	309.93	1,226.70	261,724.81	104.07
Historical Average:	287.20	1,266.91	263,267.50	51.87

**County Office's County Operated Programs ADA Standard:**

<b>Budget Year (2018-19)</b> (historical average plus 2%):	<b>292.94</b>	<b>1,292.25</b>	<b>268,532.85</b>	<b>52.91</b>
<b>1st Subsequent Year (2019-20)</b> (historical average plus 4%):	<b>298.69</b>	<b>1,317.59</b>	<b>273,798.20</b>	<b>53.94</b>
<b>2nd Subsequent year (2020-21)</b> (historical average plus 6%):	<b>304.43</b>	<b>1,342.92</b>	<b>279,063.55</b>	<b>54.98</b>

**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 (2018-19)	297.80	1,226.70	261,724.81	119.20
1st Subsequent Year (2019-20)	297.80	1,226.70	261,724.81	119.20
2nd Subsequent Year (2020-21)	297.80	1,226.70	261,724.81	119.20
Status:	Not 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. Additional sites opened in 2016-17 and 2017-18. Increase in enrollment and ADA per 2017-18 P-2.

**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)<sup>1</sup> 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.

<sup>1</sup> 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 applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1, 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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>I. LCFF Funding</b>				
a. COE funded at Target LCFF				
a1. COE Operations Grant	N/A	N/A	N/A	N/A
a2. COE Alternative Education Grant	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	32,881,597.00	32,698,328.00	32,698,328.00	32,698,328.00
c. Charter Funded County Program				
c1. Transition Entitlement	1,067,166.00	1,272,217.00	1,302,902.00	1,339,279.00
d. Total LCFF (Sum of a or b, and c)	33,948,763.00	33,970,545.00	34,001,230.00	34,037,607.00

**II. County Operations Grant**

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	261,724.81	261,724.81	261,724.81	261,724.81
b. Prior Year ADA (Funded)		261,724.81	261,724.81	261,724.81
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)	32,881,597.00	32,698,328.00	32,698,328.00	
b1. COLA percentage (if COE is at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	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))	96.25%	96.17%	96.07%
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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	309.93	297.80	297.80	297.80
b. Prior Year ADA (Funded)		309.93	297.80	297.80
c. Difference (Step 1a minus Step 1b)		(12.13)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.91%	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)	32,881,597.00	32,698,328.00	32,698,328.00
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)	-3.91%	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))	96.25%	96.17%	96.07%
c. Weighted Percent change (Step 3a x Step 3b)	-3.76%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, line C3f)	104.07	119.20		
b. Prior Year ADA (Funded)		104.07	119.20	0.00
c. Difference (Step 1a minus Step 1b)		15.13	(119.20)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		14.54%	-100.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	1,067,166.00	1,272,217.00	1,302,902.00
b1. COLA percentage (if COE charter schools are at target)	2.51%	2.41%	2.80%
b2. COLA amount (proxy for purposes of this criterion)	26,785.87	30,660.43	36,481.26
b3. Gap Funding (if COE charter schools are not at target)			
b4. Economic Recovery Target Funding (current year increment)			
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	26,785.87	30,660.43	36,481.26
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.51%	2.41%	2.80%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	17.05%	-97.59%	2.80%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	3.75%	3.83%	3.93%
c. Weighted Percent change (Step 3a x Step 3b)	0.64%	-3.74%	0.11%

V. Weighted Change

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Total weighted percent change (Step 3c in sections II, III and IV)	-3.12%	-3.74%	0.11%

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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected local property taxes (Form 01, Objects 8021 - 8089)	151,049,676.00	158,453,233.00	158,453,233.00	158,453,233.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>3.90% to 5.90%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

**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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	156,744,823.00	164,330,886.00	164,361,571.00	164,397,948.00
County Office's Projected Change in LCFF Revenue:		4.84%	0.02%	0.02%
<b>Standard:</b>		<b>3.90% to 5.90%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	4.84%	0.02%	0.02%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-1.6% to 9.84%	-4.98% to 5.02%	-4.98% to 5.02%

**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 (2017-18)	164,252,619.14		
Budget Year (2018-19)	173,237,057.00	5.47%	Met
1st Subsequent Year (2019-20)	172,869,881.00	-0.21%	Met
2nd Subsequent Year (2020-21)	175,401,233.00	1.46%	Met

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

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

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

**Explanation:**  
 (required if NOT met)

**4. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	4.84%	0.02%	0.02%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-5.16% to 14.84%</b>	<b>-9.98% to 10.02%</b>	<b>-9.98% to 10.02%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.6% to 9.84%	-4.98% to 5.02%	-4.98% to 5.02%

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

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

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

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

First Prior Year (2017-18)	47,531,077.80		
Budget Year (2018-19)	43,314,624.00	-8.87%	Yes
1st Subsequent Year (2019-20)	42,389,299.00	-2.14%	No
2nd Subsequent Year (2020-21)	41,527,190.00	-2.03%	No

**Explanation:**  
(required if Yes)

2017-18 Federal Revenue includes carryover of unspent funds. Carryover of unspent prior year funds will be budgeted after the close of the books for 2017-18, and included in subsequent budget updates.

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

First Prior Year (2017-18)	10,481,510.98		
Budget Year (2018-19)	10,868,001.00	3.69%	No
1st Subsequent Year (2019-20)	10,431,648.00	-4.02%	No
2nd Subsequent Year (2020-21)	10,431,648.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2017-18)	48,361,115.10		
Budget Year (2018-19)	44,605,181.00	-7.77%	Yes
1st Subsequent Year (2019-20)	43,843,413.00	-1.71%	No
2nd Subsequent Year (2020-21)	43,891,571.00	0.11%	No

**Explanation:**  
(required if Yes)

2017-18 Other Local Revenue includes carryover of unspent funds. Carryover of unspent prior year funds will be budgeted after the close of the books for 2017-18, and included in subsequent budget updates.

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

First Prior Year (2017-18)	4,521,637.10		
Budget Year (2018-19)	5,361,248.00	18.57%	Yes
1st Subsequent Year (2019-20)	5,179,742.00	-3.39%	No
2nd Subsequent Year (2020-21)	5,191,095.00	0.22%	No

**Explanation:**  
(required if Yes)

Increase in 2018-19 mainly due to one-time special projects and facilities projects expenditures.

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

First Prior Year (2017-18)	38,260,378.48		
Budget Year (2018-19)	37,428,284.00	-2.17%	Yes
1st Subsequent Year (2019-20)	34,183,207.00	-8.67%	Yes
2nd Subsequent Year (2020-21)	33,816,716.00	-1.07%	No

**Explanation:**  
 (required if Yes)

2017-18 Services and Other Expenditures include carryover of unspent funds. Carryover of unspent prior year funds will be budgeted after the close of the books for 2017-18, and included in subsequent budget updates.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2017-18)	106,373,703.88		
Budget Year (2018-19)	98,787,806.00	-7.13%	Not Met
1st Subsequent Year (2019-20)	96,664,360.00	-2.15%	Met
2nd Subsequent Year (2020-21)	95,850,409.00	-0.84%	Met

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

First Prior Year (2017-18)	42,782,015.58		
Budget Year (2018-19)	42,789,532.00	0.02%	Met
1st Subsequent Year (2019-20)	39,362,949.00	-8.01%	Met
2nd Subsequent Year (2020-21)	39,007,811.00	-0.90%	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)

2017-18 Federal Revenue includes carryover of unspent funds. Carryover of unspent prior year funds will be budgeted after the close of the books for 2017-18, and included in subsequent budget updates.

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

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

2017-18 Other Local Revenue includes carryover of unspent funds. Carryover of unspent prior year funds will be budgeted after the close of the books for 2017-18, and included in subsequent budget updates.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

**5. CRITERION: Facilities Maintenance**

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

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

**NOTE:** The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum 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.

**5A. County Office's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

**5B. Calculating the County Office's Required Minimum Contribution**

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.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 1 will be used to calculate the required minimum contribution.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
1. Proposition 51 Required Minimum Contribution	71,311,429.00	2,139,342.87	1,426,229.00	N/A

	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 <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
2. All Other School Facility Programs Required Minimum Contribution	71,311,429.00	2,139,342.87	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%
1,426,228.58	1,426,228.58

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
1,426,229.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

3. Required Minimum Contribution	1,426,228.58
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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 type="checkbox"/>	Other (explanation must be provided)

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

**6. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, 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 (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,815,856.00	9,305,766.69	9,805,774.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,600,289.66	2,702,390.03	5,848,515.96
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.01)	0.00	(0.03)
e. Available Reserves (Lines 1a through 1d)	23,416,145.65	12,008,156.72	15,654,289.93
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	220,396,401.26	232,644,167.28	245,144,363.02
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	42,088,938.05	43,784,536.92	44,024,196.20
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	262,485,339.31	276,428,704.20	289,168,559.22
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	8.9%	4.3%	5.4%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.0%</b>	<b>1.4%</b>	<b>1.8%</b>

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

<sup>2</sup> 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 (2015-16)	6,385,875.24	70,648,695.06	N/A	Met
Second Prior Year (2016-17)	2,272,370.20	70,673,655.75	N/A	Met
First Prior Year (2017-18)	(9,135,946.53)	73,890,439.51	12.4%	Not Met
Budget Year (2018-19) (Information only)	4,738,729.00	71,311,429.00		

**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 <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$5,957,999
1.3%	\$5,958,000	to \$14,891,999
1.0%	\$14,892,000	to \$67,018,000
0.7%	\$67,018,001	and over

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

<sup>2</sup> 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	37,461,417.00	37,461,417.00	37,461,417.00

**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 <sup>3</sup> (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 (2015-16)	64,715,576.66	63,627,925.84	1.7% Not Met
Second Prior Year (2016-17)	62,121,359.13	70,013,801.08	N/A Met
First Prior Year (2017-18)	69,042,737.20	72,286,171.28	N/A Met
Budget Year (2018-19) (Information only)	63,150,224.75		

<sup>3</sup> 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 reserves<sup>1</sup> 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 uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$67,000 (greater of)	0	to \$5,957,999
4% or \$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or \$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or \$2,011,000 (greater of)	\$67,018,001	and over

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

<sup>2</sup> 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.

<sup>3</sup> 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	250,840,354	244,796,639	245,062,740
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	250,840,354.00	244,796,639.00	245,062,740.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	37,461,417.00	37,461,417.00	37,461,417.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	250,840,354.00	244,796,639.00	245,062,740.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,016,807.08	4,895,932.78	4,901,254.80
6. Reserve Standard - by Amount (From percentage level chart above)	2,011,000.00	2,011,000.00	2,011,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>5,016,807.08</b>	<b>4,895,932.78</b>	<b>4,901,254.80</b>

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,033,614.00	9,791,866.00	9,802,510.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	8,679,493.75	12,497,329.75	13,643,794.75
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)	(0.03)	(0.03)	(0.03)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	18,713,107.72	22,289,195.72	23,446,304.72
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	7.46%	9.11%	9.57%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>5,016,807.08</b>	<b>4,895,932.78</b>	<b>4,901,254.80</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(14,825,007.05)			
Budget Year (2018-19)	(1,402,419.00)	(13,422,588.05)	-90.5%	Not Met
1st Subsequent Year (2019-20)	(1,120,848.00)	(281,571.00)	-20.1%	Not Met
2nd Subsequent Year (2020-21)	(1,010,451.00)	(110,397.00)	-9.8%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2017-18)	2,436,692.00			
Budget Year (2018-19)	979,250.00	(1,457,442.00)	-59.8%	Not Met
1st Subsequent Year (2019-20)	987,750.00	8,500.00	0.9%	Met
2nd Subsequent Year (2020-21)	984,000.00	(3,750.00)	-0.4%	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) Changes mainly due to one-time Redevelopment Agency Funds (RDA) account reclassification from unrestricted resources (0000) to restricted resources (9010) in the amount of \$13M.

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

**Explanation:** (required if NOT met)

- 1c. NOT MET - The projected transfers out of the county school service fund have changed 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)

Changes mainly due to end of MOU contract between Head Start program in the County School Service Fund (CSSF) and State Preschool Program in the Child Development Fund (Fund 12) in the amount of \$1M; and back-out of one-time contribution from CSSF to Child Nutrition Fund (Fund 13) in the amount of \$116K.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	6	Fd 01 Unrest Fd Bal Ob 9790 to Fd 56 Obj 7619	Fund 56 Obj Code 7439	4,985,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2016/17 Form Debt		6,232,394

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, 2018
<b>TOTAL:</b>				<b>11,217,394</b>

Type of Commitment (continued)	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	975,400	979,250	987,750	984,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>975,400</b>	<b>979,250</b>	<b>987,750</b>	<b>984,000</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

The increase in annual payment will be funded by the County School Service Fund unrestricted revenues through interfund transfer to Fund 56

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Reference S7A 5.b below: Our board approved resolution to open Fund 71 - Retiree Benefits. We will move our OPEB fund balance from Fund 67 Self Insurance to Fund 71 when we close our books. We are in the process of obtaining a new actuarial. We lowered our 3701-3752 expenditures (premium) in the Multi-Year Projections, anticipating higher investment yields and other factors. This section should be updated by 2018-19 1st Interim.

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
	28,476,197	0

4. OPEB Liabilities

a. Total OPEB liability	58,338,546.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	58,338,546.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	5,650,384.00	6,120,492.00	6,645,134.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,531,401.00	1,943,106.00	1,930,036.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,223,290.00	1,257,435.00	1,282,668.00
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
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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:

Worker's Compensation - current valuation dated December 21, 2017 with an estimated accrued liability of \$12,708,000. We kept current accrued liability at \$12,981,000 based on the December 20, 2016 valuation. We will adjust with new valuation in December 2018.

3. Self-Insurance Liabilities

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

12,981,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	7,960,531.00	7,960,531.00	7,960,531.00
b. Amount contributed (funded) for self-insurance programs	7,960,531.00	7,960,531.00	7,960,531.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	410.4	384.7	380.7	375.7

**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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

6. Amount included for any tentative salary schedule increases

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**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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:


**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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.):

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**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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	962.0	916.9	916.9	911.9

**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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

<b>Classified (Non-management) Prior Year Settlements</b>			
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:			

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**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.):

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**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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	175.0	152.7	151.7	151.7

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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			

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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			

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

Jun 20, 2018
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**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
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## ADDITIONAL FISCAL INDICATORS

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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)

A5 - Negotiated 3% salary increase in 2018-19 effective July 1, 2018 for certificated non-management and effective September 1, 2018 for classified non-management.  
A8 - Superintendent Jon Gundry resignation effective November 15, 2017; New Superintendent, Mary Ann Dewan, effective February 14, 2018.

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## End of County Office Budget Criteria and Standards Review

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43-10439-0000000

July 1 Budget  
2018-19 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	-624,216.00

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 for Special Ed.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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43-10439-0000000

July 1 Budget  
2017-18 Estimated Actuals  
Technical Review Checks

Santa Clara County Office of Education  
County

Santa Clara

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

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form L

Explanation:\$24,595 of lottery revenue is transferred out of the County School Service Fund (fund 01) using object code 7616 to Child Nutrition Fund (fund 13) for paying Special Education meal costs. This amount is not reflected on Form L section B Line 11 under the restricted lottery column.

Checks Completed.