

Santa Cruz County Board of Education
Santa Cruz County Office of Education
400 Encinal Street
Santa Cruz, CA 95060

Regular Board Meeting
December 20, 2018
Time: 4:00 p.m.
Board Room

AGENDA

1.0 CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

Bruce Van Allen (President), Jane Royer Barr, Rose Filicetti, Sandra Nichols, Sue Roth,
Dana Sales, Abel Sanchez
Michael Watkins, Secretary

2.0 PLEDGE OF ALLEGIANCE

Bruce Van Allen (President) will lead the Pledge of Allegiance.

3.0 APPROVAL OF AGENDA

Agenda deletions and/or changes of sequence will be approved or the agenda will be approved as submitted.

4.0 PUBLIC COMMENT

This is an opportunity for the public to address the Board regarding items not on the agenda. The Board President will recognize any member of the audience not previously placed on the agenda who wishes to speak on a matter directly related to school business. Each speaker, on any specific topic, may speak up to **three (3) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (E.C. Section 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to item, *Please Note*, on the last page of this agenda.

5.0 CONSENT AGENDA

All items appearing on the consent agenda are recommended actions, which are considered to be routine in nature and will be acted upon as one motion. Specific items may be removed for separate consideration. Item(s) removed will be considered immediately following the consent agenda motion as Deferred Consent Items.

5.0.1 Minutes of Regular Board Meeting held on November 15, 2018

5.0.2 Routine Budget Revisions

5.0.3 Surplus Equipment

5.0.4 Donations

5.1 DEFERRED CONSENT ITEMS (If Required)

This item is placed on the agenda to address any items that might be pulled from Agenda Item 5.0 for further discussion/consideration if so determined.

6.0 SUPERINTENDENT RECOGNITION

The Board will recognize Superintendent Michael Watkins for his 38 years of service to the Santa Cruz County Office of Education and for his 46 years of service to education and children.

Presenter: Faris Sabbah, Deputy Superintendent

7.0 ANNUAL ORGANIZATION OF THE BOARD

The Board shall organize at a meeting held each year by electing one of their number as president of the Board. The meeting shall be the first meeting on or after the last Friday in November (E.C. 1009)

7.1 Nominations for President of the Board

Bruce Van Allen (President) will call for nominations for Board President.

7.2 Election of Board President

The Board will, by motion, elect a president.

Call for Motion: Bruce Van Allen (President)

7.3 Nominations for Vice-President of the Board

The President will call for nominations for Board Vice President

7.4 Election of Board Vice President

The Board will, by motion, elect a vice president.

Call for Motion: Board President

7.5 Seating of New Officers of the Board of Trustees

New officers will be seated.

7.6 Appointment of Chairperson, County Committee on School District Organization

The Board will appoint a chairperson to the County Committee on School District Organization.

7.7 Establishment of Regular Meetings of the Board

The Board will discuss, and by motion, select the day of the month and the time for regular meetings of the County Board of Education.

Call for Motion: Board President

7.8 Appointment to Board Ad Hoc Committees

- 7.8.1 Board Budget Committee
- 7.8.2 Policy Committee
- 7.8.3 Charter Schools Committee
- 7.8.4 Community Outreach and Legislative Committee
- 7.8.5 Santa Cruz County School Board Association
- 7.8.6 Property Acquisition Committee
- 7.8.6 Other committee(s) as determined

8.0 CORRESPONDENCE

Correspondence will be available for review at the meeting location.

9.0 UNFINISHED BUSINESS

None.

10.0 PUBLIC HEARINGS/NEW BUSINESS AND ACTION ITEMS

10.1 Closed Session Disclosure (Open Session)

The Board President will disclose that the Board will, in closed session, discuss matters relating to the possible purchase of certain real properties as noted in 10.2. Comments from the public will be taken prior to commencing closed session.

10.2 Conference with Real Property Negotiators (Closed Session)

The Board will consider the purchase of certain real property and/or give further direction concerning price and/or terms for the purchase to the Board's negotiator. (Govt. Code Section 54956.8)

Agency Representatives: Mary Hart, Deputy Superintendent, Business Services
Reuben Helick, Cushman & Wakefield
Mark Williams, Fagen Friedman & Fulfroost LLP

Property: 231 Green Valley Rd., Watsonville, CA
Santa Cruz County
APN: 048-061-37

Negotiating Parties: Santa Cruz County Office of Education and
The Sereno Group

10.3 Report Out on Closed Session (Open Session)

The Board President will report on any reportable action(s) taken by the Board in Closed Session.

10.4 Approval of the 2018-2019 Budget Development Calendar

The Board will be asked to approve the 2018-2019 Budget Development Process and Single Budget Adoption Timelines as submitted and recommended by administration.

Presenter: Mary Hart, Deputy Superintendent, Business Services

Call for Motion: Board President

10.5 Approval of Board Bylaw 9290 – Conflict of Interest

The Board will be asked to approve an update of Board Bylaw 9290 to include the new position of Chief Technology Officer.

Presenter: Mary Hart, Deputy Superintendent, Business Services

Call for Motion: Board President

11.0 REPORTS, DISCUSSIONS AND PRESENTATIONS

11.1 Request from Live Oak School District on Charter Transfer

The Board will discuss a request concerning the oversight of Cypress Charter School from the Live Oak School District..

Presenter: Faris Sabbah, Deputy Superintendent

11.2 First Interim Financial Report

In accordance with Education Code 1240(L), the Superintendent is required to certify the first interim financial report and present it to the Board for review in public session.

Presenter: Mary Hart, Deputy Superintendent, Business Services

12.0 SUPERINTENDENT REPORT

County Superintendent of Schools, Michael Watkins, will provide an update on activities and matters of interest.

13.0 TRUSTEE REPORTS

Trustees will report on matters, events and activities as related to Board goals of: Advocating for Students, maintaining community relations and promoting student achievement.

14.0 AD HOC COMMITTEE REPORTS/ACTIONS

15.0 ADDITIONS, IF ANY, TO FUTURE BOARD AGENDA ITEMS

The Board may give direction regarding placement of future Board agenda items.

Request for Additional Items: Board President

16.0 SCHEDULE OF MEETINGS AND COMING EVENTS

Date: TBD

Regular Meeting of the County Board of Education

Time: TBD

400 Encinal Street, Santa Cruz, CA 95060

17.0 ADJOURNMENT

The Board President will adjourn the meeting.

PLEASE NOTE:

Public Participation:

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of three (3) minutes, unless otherwise stated by the president, for comments from the public. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

Backup Documentation:

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

Translation Requests:

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Jim Guss by telephone at (831) 466-5900. Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga arreglos por anticipado con Jim Guss por teléfono al número (831) 466-5900.

ADA Compliance:

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Jim Guss, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.

SUPERINTENDENT’S RECOMMENDATION FOR BOARD ACTION

SUBJECT:

Consent Agenda: Regular Board Meeting Minutes, November 15, 2018

DEPARTMENT/PROGRAM:

Santa Cruz County Board of Education

ACTION REQUESTED:

Board Approval

PREVIOUS STAFF/BOARD ACTION:

None

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Consent Agenda items are recommended for approval as actions routine in nature and acted upon as one motion. Specific items may be removed for separate consideration.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Michael Watkins, Superintendent
Jim Guss, Administrative Aide to the Superintendent

Santa Cruz County Board of Education
Santa Cruz County Office of Education
400 Encinal Street
Santa Cruz, CA 95060

Regular Board Meeting
November 15, 2018
Time: 4:00 p.m.
Board Room

UNAPPROVED MINUTES

1.0 CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

Board Present

Bruce Van Allen (President)
Jane Barr
Rose Filicetti
Sandra Nichols
Sue Roth
Dana Sales
Abel Sanchez
Michael Watkins (Secretary)

Staff Present

Faris Sabbah
Mary Hart
Jivan Dhaliwal
Jim Guss

Absent

None.

2.0 PLEDGE OF ALLEGIANCE

Bruce Van Allen (President) led the Pledge of Allegiance.

3.0 APPROVAL OF AGENDA

It was M.S.C (Barr/Filicetti) to approve the Agenda.

Ayes: Barr, Filicetti, Nichols, Roth, Sales, Sanchez, Van Allen
Nays: None
Abstain: None
Absent: None

4.0 PUBLIC COMMENT

None.

5.0 CONSENT AGENDA

- 5.0.1 Minutes of the Board Meeting held on October 18, 2018
- 5.0.2 Minutes of the Special Board Meeting held on November 2, 2018
- 5.0.3 Routine Budget Revisions
- 5.0.4 Treasurer's Quarterly Investment Report, Quarter Ended September 30, 2018

It was M.S.C. (Sales/Filicetti) to approve Consent Agenda Items 5.0.1, 5.0.2 and 5.0.3.

Ayes: Barr, Filicetti, Nichols, Roth, Sales, Sanchez, Van Allen
Nays: None
Abstain: None
Absent: None

5.1 DEFERRED CONSENT ITEMS (if required)

Trustee Barr asked a few clarifying questions concerning the Treasurer's Quarterly Investment Report.

It was M.S.C. (Barr/Sales) to approve Consent Agenda Item 5.0.4.

Ayes: Barr, Filicetti, Nichols, Roth, Sales, Sanchez, Van Allen
Nays: None
Abstain: None
Absent: None

6.0 CORRESPONDENCE

None.

7.0 RECOGNITIONS

7.1 Debbie Stanbra

The Board recognized Debbie Stanbra, Director, Technology, Business Information Services, for her 21 years of service to the COE.

7.2 Carol Trent

The Board recognized Carol Trent, Senior Instructional Aide, Alternative Education, for her 40 years of service to the COE.

7.3 Heather Hutchison

The Board planned on recognizing Heather Hutchison, Fiscal Accountant, Career Technical Education Partnership, for her 22 years of service to the COE; however, Ms. Hutchison was unable to attend the meeting.

7.4 Dave Barnett

The Board recognized Dave Barnett, Director, Technology Infrastructure, for his 20 years of service to the COE.

8.0 REPORTS, DISCUSSIONS AND PRESENTATIONS

8.1 Santa Cruz County College Commitment (S4C)

The Board received an in-depth report on the Santa Cruz County College Commitment (S4C) from Cristine Chopra, Executive Director of S4C. Ms. Chopra discussed how workers with education beyond high school fared much better than those without a higher education during the recession. She also went over the S4C Governance Structure, the Theory of Change, and creating a college-going culture in Santa Cruz County.

8.2 California School Dashboard Local Indicators

The Board received a report on the California School Dashboard Local Indicators from John Rice, Sr. Director, Alternative Education. Mr. Rice gave an in-depth explanation on each of the 10 Priority State and Local Indicators and their ratings for our programs.

8.3 Annual Report – Williams Legislation: Status of Decile 1-3 Schools – Pajaro Valley Unified School District and Santa Cruz City School District

Thom Dunks, Leadership Coach, TICAL, presented to the Board the annual Williams Legislation report for Pajaro Valley Unified School District and Santa Cruz City School District. This report is completed in accordance with Education Code Section 1240(2)(B) which requires, pursuant to the Williams Settlement Legislation, that the County Superintendent of Schools report the findings of visits and reviews of schools within the county designated as decile 1-3 schools.

8.4 Annual Report – Pacific Collegiate School

Tom Morell, Board President of Pacific Collegiate School (PCS) and Simon Fletcher, PCS Principal presented to the Board the annual report for PCS. Topics covered during the presentation included: 2018 CAASPP results, Advanced Placement (AP) test results, the 2017 SAT results, the 2017 ACT results, College Admissions, 2017-2018 LCAP goals, WASC Accreditation (six year accreditation term through 2021), the PCS Strategic Plan, and the PCS Diversity Plan and progress. Also discussed during the presentation were: School Culture and Climate, Overall Enrollment Annual Comparison (2014-2015 through 2018-2019), financial oversight (LCAP Template for 2018-2019), and the PCS Diversity Report and Actin Plan (2016-2020).

8.5 Superintendent Salary Schedule

Troy Cope, Senior Director, Human Resources, presented to the Board the recommendation by the Superintendent's Compensation Subcommittee (Trustees Van Allen, Barr and Sales) on creating a new Superintendent Salary Schedule and setting a salary for incoming Superintendent Dr. Faris Sabbah. The Subcommittee recommended that the Board approve a five-step salary schedule and that the Board also approve placing Dr. Sabbah on Step I of the salary schedule.

It was M.S.C. (Sales/Barr) to approve the new Superintendent's Salary Schedule and to place incoming Superintendent Faris Sabbah on Step I of the new Superintendent's Salary Schedule.

Ayes: Barr, Filicetti, Nichols, Roth, Sales, Sanchez, Van Allen
Nays: None
Abstain: None
Absent: None

9.0 UNFINISHED BUSINESS

None.

10.0 SUPERINTENDENT REPORT

County Superintendent of Schools, Michael Watkins, provided an update on his activities and matters of interest since his last report on October 18, 2018.

11.0 TRUSTEE REPORTS

Trustee Van Allen stated that he helped a few school board members with their campaigns and also helped with a couple of school bonds that passed during the election.

Trustee Roth advised the Board that Proposition A in Scotts Valley had reached 69% in hopes of passing. She also stated that she had attended a property meeting, a charter meeting and the most recent SCZCSBA meeting. Trustee Roth advised that we check with legal counsel on when a charter applications can be presented to the Board.

Trustee Nichols reported that she was recruited by the Tony Thurmond campaign to volunteer as a poll watcher during election night. She stated that it was a stimulating experience watching how the votes were tabulated at the elections office.

Trustee Sales did not have a report.

Trustee Sanchez did not have a report.

Trustee Filicetti stated that she volunteered for Santa Clara County Supervisor Simitian's event: "Which Way Congress?" Will Democrats Win Back The House? And If So, What Do They Do With It? She also volunteered at the polls on Election Day and at Digital NEST's 4th Birthday party.

12.0 AD HOC COMMITTEE REPORTS/ACTIONS

None

13.0 ADDITIONS, IF ANY, TO FUTURE BOARD AGENDA ITEMS

None.

14.0 SCHEDULE OF MEETINGS AND COMING EVENTS

November 29- December 1, 2018	CSBA Annual Education Conference San Francisco, CA
December 20, 2018 4:00 pm	Regular Meeting of the County Board of Education 400 Encinal Street, Santa Cruz, CA 95060
January 7, 2019 5:00 pm	Special Meeting of the County Board of Education 400 Encinal Street, Santa Cruz, CA 95060
January 17, 2019 TBD	Regular Meeting of the County Board of Education 400 Encinal Street, Santa Cruz, CA 95060

15.0 ADJOURNMENT

Bruce Van Allen (President) adjourned the meeting at 6:28 p.m.

SUPERINTENDENT’S RECOMMENDATION FOR BOARD ACTION

SUBJECT:

Consent Agenda: Routine Budget Revisions

DEPARTMENT/PROGRAM:

Business Services/Administration

ACTION REQUESTED:

Board Approval

PREVIOUS STAFF/BOARD Action:

None

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Detailed revisions and narrative follow this page.

FISCAL IMPLICATIONS:

Adjusts 2018-2019 Spending Plan

CONTACT PERSON(S):

Jean Gardner, Senior Director, Fiscal Services

Rebecca Olker, Director, Fiscal Services



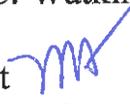
BOARD OF EDUCATION
Ms. Jane Royer Barr
Ms. Rose Filicetti
Ms. Sandra Nichols
Ms. Sue Roth
Mr. Dana M. Sales
Mr. Abel Sanchez
Mr. Bruce Van Allen

Michael C. Watkins, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • 831-466-5600 • FAX 831-466-5607 • www.santacruzcoe.org

MEMO

DATE: December 20, 2018

TO: Santa Cruz County Board of Education
Michael C. Watkins, County Superintendent of Schools

FROM: Mary Hart 
Deputy Superintendent, Business Services
Jean Gardner
Senior Director of Fiscal Services

RE: November Budget Revisions

Budget revisions in November reflected an increase in projected revenues for **\$1,997,548** and an increase in expenditures in the amount of **\$2,495,657**, resulting in a net decrease to fund balance of **\$498,109**.

In preparation of 1st Interim reports for the State, there were adjustments made to revenue, salaries, benefits, services and supplies necessary to more closely match projected estimates for the year, which were the result of communications with departments and fiscal analysis. Included in these changes are the Differentiated Assistance Grant, new servers, one time planned spending for the Alternative Education department and the beginning of the 2019/20 year for Migrant Head Start.

Should you have any questions, please feel free to contact us.

MH:rao
5 attachments

CC: Rebecca Olker

Santa Cruz County Office of Education
Budget Variance Summary for November, 2018
December 20, 2018 Board Meeting

Description	2018-2019	2018-19	NOVEMBER		2018-19
	Adopted Budget	Board Meeting 11/15/18	Unrestricted	Restricted	Board Meeting 12/20/18
REVENUE					
Local Control Funding Formula	27,242,923.00	27,242,923.00	-	248,005.93	27,490,928.93
Federal Revenues	7,405,876.00	7,399,052.00	175,778.89	(29,897.00)	7,544,933.89
State Revenues	7,932,026.13	7,497,368.68	929,753.96	(190,362.68)	8,236,759.96
Local Revenues	11,747,300.77	12,266,809.40	218,487.00	645,781.64	13,131,078.04
TOTAL REVENUE	54,328,125.90	54,406,153.08	1,324,019.65	673,527.89	56,403,700.82
EXPENDITURES					
Certificated Salaries	10,967,873.70	11,172,486.80	(23,759.97)	(4,111.35)	11,144,615.48
Classified Salaries	11,221,565.40	11,407,432.60	53,674.46	194,290.94	11,655,398.00
Employee Benefits	12,229,612.37	12,377,651.94	(10,138.38)	(33,826.70)	12,333,686.86
Books and Supplies	3,356,295.73	2,680,283.73	1,001,964.14	310,977.86	3,993,225.73
Services, Other Operating Expenses	9,188,678.00	10,017,495.10	206,423.52	655,638.55	10,879,557.17
Capital Outlay	698,115.00	723,115.00	146,805.09	-	869,920.09
Other Outgo	6,624,756.00	6,624,756.00	-	-	6,624,756.00
Interprogram Support	(69,269.00)	(74,298.00)	(38,125.96)	35,844.37	(76,579.59)
TOTAL EXPENDITURES	54,217,627.20	54,928,923.17	1,336,842.90	1,158,813.67	57,424,579.74
INTERFUND TRANSFERS					
Transfers In	-	-	-	-	-
Transfers Out	45,000.00	45,000.00	-	-	45,000.00
TOTAL INTERFUND TRANSFERS	45,000.00	45,000.00	-	-	45,000.00
FUND BALANCE					
Beginning Fund Balance	22,520,870.72	24,721,020.32	-	-	24,721,020.32
Net Increase/(Decrease)	65,498.70	(567,770.09)	13,412.95	(511,521.78)	(1,065,878.92)
ENDING FUND BALANCE	22,586,369.42	24,153,250.23	13,412.95	(511,521.78)	23,655,141.40
<p>Pacheco Bill Compliance: There were no individual consulting agreements in excess of \$25,000 that required a budget revision during the month of November, 2018.</p>					

Budget Variance Detail for
November, 2018
December 20, 2018 Board Meeting

Description (Object Code Range)	Res	Program	2018-19	2018-19	Variance		2018-19	2018-19
			Adopted Budget	Approved 11/15/18	Unrestricted	Restricted	Board Meeting 12/20/18	Approved 12/20/18
REVENUE								
Local Control Funding Formula (8010-8099) UPDATE PROPERTY TAX ESTI BASED ON J-29	6500	SPECIAL EDUCATION	27,242,923.00				248,005.93	
Total Local Control Funding Formula			27,242,923.00	27,242,923.00	-	248,005.93	27,490,928.93	27,490,928.93
Federal Revenues (8100-8299) INC BUDGET TO REFLECT INCREASE IN REVENUE	0000	NO REPORTING REQUIREMENTS	7,405,876.00		175,778.89			
REVENUE INCREASED	3010	NCLB:TIT I BAS GRNTS LOW INC				9,938.00		
REVENUE DECREASED	3025	NCLB:TIT L LOC DELINQ PRGS				(40,850.00)		
REVENUE DECREASED	3310	SP ED-IDEA BAS GRNT ENTL				(363.00)		
REVENUE INCREASED	4035	NCLB:TIT II TEACHER QUALITY				1,408.00		
Total Federal Revenues			7,405,876.00	7,399,052.00	175,778.89	(29,897.00)	7,544,932.69	7,544,933.89
State Revenues (8300-8599) TO MATCH ESTIMATED REVENUE	0030	ALL OTHER STATE REVENUES	7,932,026.13		762,735.96			
TO REFLECT INCREASE IN REVENUE	0060	ADMINISTRATION			171,018.00			
REVENUE DECREASED	0060	ADMINISTRATION			(4,000.00)			
UPDATE PROPERTY TAX ESTI BASED ON J-29	6500	SPECIAL EDUCATION				(248,005.93)		
REVENUE DECREASED	6500	SPECIAL EDUCATION				(88,830.00)		
REVENUE DECREASED	6512	SP ED:MENTAL HEALTH SERVICES				(14,387.00)		
TO MATCH GRANT AWARD	6680	TBCO USE PREVEN'N COE ADM GNTS				28,362.02		
TO MATCH GRANT AWARD	6685	TOBACCO-USE PREVENTION ED (PROP 56)				35,683.23		
SET UP LPSBG	7510	LOW PERFORMING STUDENTS BLOCK GNT				96,825.00		
Total State Revenues			7,932,026.13	7,497,368.68	929,753.96	(190,362.68)	8,236,759.96	8,236,759.96
Local Revenues (8600-8799) INC BUDGET TO REFLECT INCREASE IN REVENUE	0060	ADMINISTRATION	11,747,300.77		218,487.00			
CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	9010	OTHER RESTRICTED LOCAL				(26,000.00)		
CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	9010	OTHER RESTRICTED LOCAL				93,688.54		
TO MATCH ACTUAL GRANT AMOUNT	9099	FYS CHILD WELFARE CONTRIBUTION				(8,500.00)		
MICROSOFT SETTLEMENT REVENUE SET-UP	9151	MICROSOFT GENERAL PURPOSE				2,984.00		
TO INCLUDE PRIOR YEAR GRANT CARRYOVER	9366	IV-E FOSTER CARE ADMIN ACTIVIT				136,453.02		
SET UP 19/20 BUDGET FOR 1/3 OF YEAR	9411	MIGRANT HEAD START-FED PASS THROU				447,156.08		
Total Local Revenues			11,747,300.77	12,266,809.40	218,487.00	645,781.64	13,131,078.04	13,131,078.04
Other Financing Sources (8900-8997) CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	0000	NO REPORTING REQUIREMENTS			(283,989.76)			
CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	0030	EDUCATIONAL SERVICES			(83,766.13)			
CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	0060	ADMINISTRATION			46,175.18			
CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	0086	TECHNOLOGY ADMIN			416,625.52			
CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	0090	EDUCATION & ADMIN OPERATIONS			(352,798.55)			
CLEAN UP BUDGET TO REFLECT CHANGES IN REVENUE	0610	JUVENILE COURT SCHOOLS			99,435.76			
TO RECORD CONTRIBUTION FROM MAA	0620	COUNTY COMMUNITY SCHOOLS			184,554.00			
TO CORRECT BUDGET SET-UP	9010	OTHER RESTRICTED LOCAL				(26,236.00)		
Total Other Financing Sources			-	-	26,236.00	(26,236.00)	0.00	0.00
TOTAL REVENUE			54,328,125.90	54,406,153.08	1,350,255.85	647,291.89	56,403,700.82	56,403,700.82
BEGINNING FUND BALANCE (8999) CLEAN UP BUDGET TO REFLECT CHGS IN REVENUE	9010	OTHER RESTRICTED LOCAL	22,520,870.72			(0.10)		
Total Beginning Fund Balance			22,520,870.72	24,721,020.32	-	(0.10)	24,721,020.22	24,721,020.22
TOTAL REVENUE PLUS BEGINNING BALANCE			76,848,996.62	79,127,173.40	1,350,255.85	647,291.79	81,124,721.04	81,124,721.04

Budget Variance Detail for
November, 2018
December 20, 2018 Board Meeting

Description (Object Code Range)	Res	Program	2018-19	2018-19	Variance		2018-19	2018-19
			Adopted Budget	Approved 11/15/18	Unrestricted	Restricted	Board Meeting 12/20/18	Approved 12/20/18
EXPENDITURES								
Certificated Salaries (1000-1999)			10,967,873.70					
TO COVER EWA	0030	EDUCATIONAL SERVICES			6,733.85			
UPDATING SALARIES & BENEFITS	0610	JUVENILE COURT SCHOOLS			62,324.85			
UPDATING SALARIES & BENEFITS	0620	COUNTY COMMUNITY SCHOOLS			(69,602.18)			
UPDATING SALARIES & BENEFITS	0830	ROC/P APPORTIONMENT			(23,216.49)			
UPDATING SALARIES & BENEFITS	6500	SPECIAL EDUCATION				(62,324.85)		
UPDATING SALARIES & BENEFITS	9010	OTHER RESTRICTED LOCAL				58,213.50		
Total Certificated Salaries			10,967,873.70	11,172,486.80	(23,759.97)	(4,111.35)	11,144,615.48	11,144,615.48
Classified Salaries (2000-2999)			11,221,585.40					
UPDATING SALARIES & BENEFITS	0040	MAINTENANCE			(1,768.71)			
UPDATING SALARIES & BENEFITS	0060	ADMINISTRATION			29,516.98			
UPDATING SALARIES & BENEFITS	0086	TECHNOLOGY ADMIN			47,686.13			
UPDATING SALARIES & BENEFITS	0620	COUNTY COMMUNITY SCHOOLS			33,837.30			
UPDATING SALARIES & BENEFITS	0621	COUNTY COMMUNITY SUPPLEMENTAL			(55,596.24)			
UPDATING SALARIES & BENEFITS	3010	NCLB:TIT I BAS GRNTS LOW INC				26,049.23		
UPDATING SALARIES & BENEFITS	3025	NCLB:TIT I LOC DELINQ PRGS				(4,771.99)		
UPDATING SALARIES & BENEFITS	5810	OTHER RESTRICTED FEDERAL				57.00		
UPDATING SALARIES & BENEFITS	6500	SPECIAL EDUCATION				(13,578.01)		
UPDATING SALARIES & BENEFITS	6680	TBCO USE PREVEN'N COE ADM GRNTS				14,579.76		
UPDATING SALARIES & BENEFITS	6685	TOBACCO-USE PREVENTION ED (PROP 56)				(6,399.08)		
UPDATING SALARIES & BENEFITS	8150	RMA-ONGOING MAJOR MAINT				(1,769.71)		
UPDATING SALARIES & BENEFITS	9010	OTHER RESTRICTED LOCAL				169,465.31		
UPDATING SALARIES & BENEFITS	9064	S4C				0.06		
UPDATING SALARIES & BENEFITS	9410	WORKFORCE YOUTH SVCS-FED P/T				(492.63)		
UPDATING SALARIES & BENEFITS	9411	MIGRANT HEAD START-FED PASS THRU				11,151.00		
Total Classified Salaries			11,221,585.40	11,407,432.80	53,674.46	194,290.94	11,655,398.00	11,655,398.00
Employee Benefits (3000-3999)			12,229,612.37					
UPDATING SALARIES & BENEFITS	0030	EDUCATIONAL SERVICES			9,784.31			
UPDATING SALARIES & BENEFITS	0040	MAINTENANCE			(1,403.65)			
UPDATING SALARIES & BENEFITS	0060	ADMINISTRATION			19,369.55			
UPDATING SALARIES & BENEFITS	0086	TECHNOLOGY ADMIN			(9,370.98)			
UPDATING SALARIES & BENEFITS	0090	EDUCATION & ADMIN OPERATIONS			(1,656.94)			
UPDATING SALARIES & BENEFITS	0610	JUVENILE COURT SCHOOLS			26,454.24			
UPDATING SALARIES & BENEFITS	0611	JUVENILE COURT SUPPLEMENTAL			(16.30)			
UPDATING SALARIES & BENEFITS	0620	COUNTY COMMUNITY SCHOOLS			11,896.70			
UPDATING SALARIES & BENEFITS	0621	COUNTY COMMUNITY SUPPLEMENTAL			(36,807.15)			
UPDATING SALARIES & BENEFITS	0830	ROC/P APPORTIONMENT			(28,588.16)			
UPDATING SALARIES & BENEFITS	3010	NCLB:TIT BAS GRNTS LOW INC				20,155.53		
UPDATING SALARIES & BENEFITS	3025	NCLB:TIT I LOC DELINQ PRGS				(4,563.76)		
UPDATING SALARIES & BENEFITS	5810	OTHER RESTRICTED FEDERAL				2.66		
UPDATING SALARIES & BENEFITS	6500	SPECIAL EDUCATION				(52,854.94)		
UPDATING SALARIES & BENEFITS	6510	SP ED-EARLY ED IND W/EXC NEEDS				(3,424.09)		
UPDATING SALARIES & BENEFITS	6520	SP ED:PRJ WORKABILITY I LEA				(677.45)		
UPDATING SALARIES & BENEFITS	6680	TBC USE PREVEN'N COE ADM GRNTS				8,214.03		
UPDATING SALARIES & BENEFITS	6685	TOBACCO-USE PREVENTION ED (PROP 56)				(3,215.29)		
UPDATING SALARIES & BENEFITS	8150	RMA-ONGOING MAJOR MAINT				(1,403.65)		
UPDATING SALARIES & BENEFITS	9010	OTHER RESTRICTED LOCAL				15,551.65		
UPDATING SALARIES & BENEFITS	9064	S4C				16.66		
UPDATING SALARIES & BENEFITS	9410	WORKFORCE YOUTH SVCS-FED P/T				(13,007.01)		
UPDATING SALARIES & BENEFITS	9411	MIGRANT HEAD START-FED PASS THRU				1,378.96		
Total Employee Benefits			12,229,612.37	12,377,651.94	(10,138.38)	(33,826.70)	12,333,686.86	12,333,686.86
Books and Supplies (4000-4999)			3,356,295.73					
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0030	EDUCATIONAL SERVICES			(106,148.05)			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0040	MAINTENANCE			26,888.36			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0050	OPERATIONS			36,941.59			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0060	ADMINISTRATION			50,698.46			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0060	ADMINISTRATION			34,297.74			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0086	TECHNOLOGY ADMIN			3,300.00			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0086	TECHNOLOGY ADMIN			296,471.61			

Budget Variance Detail for
November, 2018
December 20, 2018 Board Meeting

Description (Object Code Range)	Res	Program	2018-19	2018-19	Variance		2018-19	2018-19
			Adopted Budget	Approved 11/15/18	Unrestricted	Restricted	Board Meeting 12/20/18	Approved 12/20/18
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0090	EDUCATION & ADMIN OPERATIONS			54,107.73			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0610	JUVENILE COURT SCHOOLS			(42,593.00)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0611	JUVENILE COURT SUPPLEMENTAL			(42,082.12)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0620	COUNTY COMMUNITY SCHOOLS			587,318.55			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0621	COUNTY COMMUNITY SUPPLEMENTAL			143,958.12			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0830	ROC/P APPORTIONMENT			49,258.65			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	1100	LOTTERY: UNRESTRICTED			(90,455.50)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	3010	NCLB:TIT I BAS GRNTS LOW INC				(43,044.59)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	3025	NCLB:TIT I LOC DELINQ PRGS				(25,395.42)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	3310	SP ED-IDEA BAS GRNT ENTL				(51,637.24)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	5810	OTHER RESTRICTED FEDERAL				(59,066)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6300	LOTTERY:INSTRUCTIONAL MATL				50,582.21		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6500	SPECIAL EDUCATION				41,399.80		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6510	SP ED-EARLY ED IND W/EXC NEEDS				3,424.09		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6520	SP ED:PRJ WORKABILITY I LEA				677.45		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6680	TBC USE PREVEN'N COE ADM GRNTS				1,288.50		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6685	TOBACCO-USE PREVENTION ED (PROP 56)				(10,265.40)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	8150	RMA-ONGOING MAJOR MAINT				2,686.63		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9010	OTHER RESTRICTED LOCAL				(4,043.20)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9064	S4C				59,980.20		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9099	FYS CHILD WELFARE CONTRIBUTION				(8,527.39)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9135	CREEC BUDGET ACT GRNT				1,612.51		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9151	MICROSOFT GENERAL PURPOSE				2,984.00		
PR YEAR GRANT CARRYOVER	9366	IV-E FOSTER CARE ADMIN ACT/MT				52,768.17		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9410	WORKFORCE YOUTH SVCS-FED P/T				13,499.64		
TO SET UP 19/20 BUDGET FOR 1/3 OF YEAR	9411	MIGRANT HEAD START-FED PASS THRU				223,047.56		
Total Books and Supplies			3,356,295.73	2,680,283.73	1,001,964.14	310,977.86	3,983,225.73	3,983,225.73
Services, Other Operating Expenses (5000-5999)			9,188,678.00					
TO COVER TRAVEL, CONFERENCE & TRAINING	0030	EDUCATION SERVICES			66,732.72			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0060	ADMINISTRATION			1,126.61			
CLEAN UP BUDGET ACCT STRINGS, SERVER & MEMORY UPGRADES	0086	TECHNOLOGY ADMIN			42,337.46			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0090	EDUCATION & ADMIN OPERATIONS			(738.29)			
TO COVER 3F LEGAL COSTS FOR RELOCATION	0091	SPECIAL PROJECTS			25,000.00			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0610	JUVENILE COURT SCHOOLS			(6,493.33)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0611	JUVENILE COURT SUPPLEMENTAL			47,074.00			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0620	COUNTY COMMUNITY SCHOOLS			7,031.63			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0621	COUNTY COMMUNITY SUPPLEMENTAL			4,217.72			
CLEAN UP CTEP BUDGET	0830	ROC/P APPORTIONMENT			2,545.00			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	1100	LOTTERY:UNRESTRICTED			17,590.00			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	3010	NCLB:TIT I BAS GRNTS LOW INC				5,922.83		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	3025	NCLB:TIT I LOC DELINQ PRGS				(2,718.83)		
TO COVER ENCOMPASS SP ED CONTRACT	3310	SP ED-IDEA BAS GRNT ENTL				51,304.00		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	4035	NCLB:TIT II TEACHER QUALITY				1,289.00		
TO SET UP BUDGET FROM CARRYOVER	6230	CALIF CLEAN ENERGY JOBS ACT				200,832.95		
TO COVER ENCOMPASS CONTRACT	6500	SPECIAL EDUCATION				7,743.00		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6512	SP ED:MENTAL HEALTH SERVICES				(13,189.00)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6680	TBCO USE PREVEN'N COE ADM GNTS				1,900.00		
TO MATCH GRANT FUNDS	6685	TOBACCO-USE PREVENTION ED (PROP 56)				52,568.80		
SET UP LPSBG BUDGET	7510	LOW PERFORMING STUDENTS BLOCK GRNT				88,700.00		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	8150	RMA-ONGOING MAJO MAINT				486.73		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9010	OTHER RESTRICTED LOCAL				38,198.80		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9064	S4C				18,805.94		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9099	FYS CHILD WELFARE CONTRIBUTION				740.00		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9135	CREEC BUDGET ACT GRNT				(1,612.51)		
TO SET UP 19/20 BUDGET FOR 1/3 OF YEAR	9411	MIGRANT HEAD START-FED PASS TH				186,177.00		
SET UP 18/19 SCHOLARSHIPS	9660	SCHLR-ALT ED				9,830.30		
SET UP 18/19 SCHOLARSHIPS	9680	SCHLR-ROP				8,659.54		
Total Services, Other Operating Expenses			9,188,678.00	10,017,495.10	206,423.52	655,638.55	10,879,557.17	10,879,557.17
Capital Outlay (6000-6999)			698,115.00					
TO COVER SERVER & DELL MEMORY UPGRADES	0086	TECHNOLOGY ADMIN			36,201.30			
TO COVER BARRACUDA LOAD BALANCER	0090	TECHNOLOGY ADMIN			13,738.29			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	1100	LOTTERY:UNRESTRICTED			96,865.50			

**Budget Variance Detail for
November, 2018
December 20, 2018 Board Meeting**

Description (Object Code Range)	Res	Program	2018-19	2018-19	Variance		2018-19	2018-19
			Adopted Budget	Approved 11/15/18	Unrestricted	Restricted	Board Meeting 12/20/18	Approved 12/20/18
Total Capital Outlay			698,115.00	723,115.00	148,605.09	-	869,920.09	869,920.09
Other Outgo (7100-7299, 7400-7499)			6,624,756.00		-	-		
Total Other Outgo			6,624,756.00	6,624,756.00	-	-	6,624,756.00	6,624,756.00
Interprogram Support Services (7300-7399)			(69,269.00)					
TO MATCH ESTIMATED REVENUE	0030	EDUCATIONAL SERVICES			64,004.00			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0040	MAINTENANCE			(23,715.00)			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0050	OPERATIONS			(34,660.00)			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0050	OPERATIONS			(2,281.59)			
ADJUST DIRECT/INDIRECT COSTS TO BALANCE	0060	ADMINISTRATION			(50,698.46)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0610	JUVENILE COURT SCHOOLS			3,637.00			
INCREASE INDIRECTS	0611	JUVENILE COURT SCHOOLS			460.09			
INCREASE BUDGET FROM CARRYOVER	0621	COUNTY COMMUNITY SUPPLEMENTAL			5,128.00			
REVENUE INCREASED	3010	NCLB:TIT I BAS GRNTS LOC INC				855.00		
REVENUE DECREASED	3025	NCLB:TIT I LOC DELING PRGS				(3,430.00)		
REVENUE DECREASED	3310	SP ED-IDEA BAS GRNT ENTL				(29.76)		
REVENUE INCREASED	4035	NCLB:TIT II TEACHER QUALITY				119.00		
REVENUE DECREASED	6500	SPECIAL EDUCATION				(9,215.00)		
REVENUE DECREASED	6512	SP ED:MENTAL HEALTH SERVICES				(1,208.00)		
TO MATCH GRANT AMOUNT	6680	TBCC USE PREVEN'N COE ADM GNTS				2,379.73		
TO MATCH GRANT AMOUNT	6685	TOBACCO-USE PREVENTION ED (PROP 56)				2,994.20		
SET UP LPSBG BUDGET	7510	LOW PERFORMING STUDENTS BLOCK GRNT				8,125.00		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9010	OTHER RESTRICTED LOCAL				5,526.25		
TO MATCH GRANT AMOUNT	9099	FYS CHILD WELFARE CONTRIBUTION				(712.61)		
TO INCLUDE PRIOR YEAR CARRYOVER GRANT	9366	IV-E FOSTER CARE ADMIN ACTIVIT				5,039.00		
SET UP 19/20 BUDGET 1/3 OF YEAR	9411	MIGRANT HEAD START-FED PAS THROU				25,401.56		
Total Interprogram Support			(69,269.00)	(74,298.00)	(38,125.96)	35,844.37	(76,579.59)	(76,579.59)
Interfund Transfers Out (7600-7629)			45,000.00					
Total Interfund Transfers Out			45,000.00	45,000.00	-		45,000.00	45,000.00
TOTAL EXPENDITURES			54,262,627.20	54,973,923.17	1,336,842.90	1,158,813.67	57,469,579.74	57,469,579.74
ENDING FUND BALANCE			22,586,369.42	24,153,250.23	13,412.95	(511,521.88)	23,655,141.30	23,655,141.30
Total Expenditures plus Ending Fund Balance (7999)			76,848,996.62	79,127,173.40	1,350,255.85	647,291.79	81,124,721.04	81,124,721.04
Ending Fund Balance Change Detail (7999):			22,586,369.42					
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0000	NO REPORTING REQUIREMENTS			(108,210.87)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0030	EDUCATIONAL SERVICES			637,863.00			
INC BUDGET TO REVLEC INCREASE IN REVENUE	0060	ADMINISTRATION			347,369.28			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0090	EDUCATION & ADMIN OPERATIONS			(418,249.34)			
TO COVER 3F LEGAL COSTS FOR RELOCATION	0091	SPECIAL PROJECTS			(25,000.00)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0610	JUVENILE COURT SCHOOLS			56,106.00			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0611	JUVENILE COURT SUPPLEMENTAL			(5,435.67)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0620	COUNTY COMMUNITY SCHOOLS			(385,928.00)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	0621	COUNTY COMMUNITY SUPPLEMENTAL			(61,101.45)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	1100	LOTTERY: UNRESTRICTED			(24,000.00)			
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6230	CALIF CLEAN ENERGY JOBS ACT				(200,832.95)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	6300	LOTTERY: INSTRUCTIONAL MATL				(50,582.21)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9010	OTHER RESTRICTED LOCAL				(241,459.87)		
CLEAN UP BUDGET AFTER UPDATE COMMITMENTS	9084	S4C				(78,802.86)		
TO INCLUDE PRIOR YEAR GRANT CARRYOVER	9366	IV-E FOSTER CARE ADMIN ACTIVT				78,645.85		
SET UP 18/19 SCHOLARSHIPS	9660	SCHLR-ALT ED				(9,830.30)		
SET UP 18/19 SCHOLARSHIPS	9680	SCHLR-ROP				(8,658.54)		
Net Increase/(Decrease) in Ending Fund Balance			22,586,369.42	24,153,250.23	15,412.95	(511,521.88)	23,655,141.30	23,655,141.30

SUPERINTENDENT’S RECOMMENDATION FOR BOARD ACTION

SUBJECT:

Surplus Items

DEPARTMENT/PROGRAM:

Santa Cruz County Board of Education

ACTION REQUESTED:

Authorize staff to dispose of surplus items as follows:

<u>Program</u>	<u>Item(s)</u>	<u>Value</u>
Maintenance and Operations	2005 Ford Explorer	\$300.00
Technology	Forty Seven (47) Desktop Computers	\$0.00

PREVIOUS STAFF/BOARD ACTION:

None.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

County Board of Education Policy P-3260 and Education Code, requires that all surplus items be reviewed and surplus through County Board action.

FISCAL IMPLICATIONS:

None.

CONTACT PERSON(S):

Mary Hart, Deputy Superintendent, Business Services



BOARD OF EDUCATION

Ms. Jane Royer Barr
Ms. Rose Filicetti
Ms. Sandra Nichols
Ms. Sue Roth
Mr. Dana M. Sales
Mr. Abel Sanchez
Mr. Bruce Van Allen

Michael C. Watkins, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • 831-466-5600 • FAX 831-466-5607 • www.santacruzcoe.org

To: Santa Cruz County Board of Trustees

From: Mary Hart, Deputy Superintendent

Date: December 20, 2018

RE: Surplus Vehicle

The County Office of Education (COE) owns a 2005 Ford Explorer. The vehicle identification number (VIN) is 1FMZU62E65ZA62881. The vehicle is no longer running and would take significant resources to repair (see estimate attached). We have determined that it could not be sold for more than \$2,500 and therefore we advise to implement Education Code: 17546(a) (see attached). In addition, I have attached copies of blue book values for vehicles in running and non-running condition for your review.

Per board policy 3260, the board must evaluate and vote on the disposal method for the vehicle. The board policy is attached.

The administration has determined the most economical and appropriate method of disposal is listed in item 4 of the attached policy. "If the Board, by unanimous vote of those members present, finds that the property is of insufficient value to defray the cost of arranging a sale, the property shall be disposed of in the most efficient manner not inconsistent with the Education Code.

The administration recommends the board vote to dispose of the vehicle through a bidding process but for not less than \$250.00.



◀



\$6,995
Mileage: 176,390
190 miles away



\$5,995
Mileage: 126,700
190 miles away



\$5,977
Mileage: 156,000
50 miles away
current listing



\$3,200
Mileage: 212,000
103 miles away



\$3,900
Mileage: 307,892
73 miles away

▶

Used 2005 Ford Explorer Limited

\$5,977



*comp.
This car runs*

Private Seller

50 miles from you

- Key Details
- Seller's Comments
- Vehicle History
- Estimate Payment

- Mileage: 156,000
- Body Style: Sport Utility
- Exterior Color: Tan
- Interior Color: Tan
- Fuel Economy: City 13/Hwy 17/Comb 14 MPG
- Engine: 6-Cylinder
- Fuel Type: Gasoline
- Transmission: Automatic
- Drive Type: 4 wheel drive - rear
- Doors: Four Door

Installed Options

- CD Player
- Cruise Control
- Keyless Entry

 **not available**
KBB.com Expert Rating

 **7.5 out of 10**
KBB.com Consumer Rating

 **not available**
Overall NHTSA Safety Rating

Close

Overview of Values

Kelley Blue Book™ Instant Cash Offer

Use this fixed Offer to easily trade-in or sell your car fast. *

Not Submitted
Condition: Fair

Average Time to Redeem:


1-3
DAYS

How Much to Expect:

\$\$-\$

Level of Effort:

Low

Kelley Blue Book® Trade-In Value

This estimated value helps you confidently negotiate with dealers. **


\$263
Condition: Fair

Average Time to Trade-In:


1-7
DAYS

How Much to Expect:

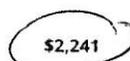
\$\$-\$\$\$

Level of Effort:

Medium

Kelley Blue Book® Private Party VALUE

Leverage this value to set your price and negotiate with private-party buyers. **


\$2,241
Condition: Fair

Average Time to Sell:


30
DAYS

How Much to Expect:

\$\$\$-\$\$\$\$

Level of Effort:

High

Donate

Have a big heart? Feel good donating your old car and get a healthy tax break.

Tax Benefit

Average Time to Donate:


1-7
DAYS

How Much to Expect:



Level of Effort:

Low

*Offer valid at Participating Dealers for up to 3 days (not counting Sundays)

**Values are updated weekly

- 1.) Car does not run
- 2.) Carfax doesn't rate "fair" condition which is what it rated through the exercise on line.
- 3.) Value suggested for bid \$300.00



Bobby's Pit Stop, Inc.
 1655 Commercial Way
 Santa Cruz, Ca 95065
 831-476-4476

BAR # ARD 250515 EPA # CAL000183782



Estimate # **1559626**

Date : 11/26/18

Page : Page 1 of 1

Center :

Customer : SANTA CRUZ EDUCATION, GEORGE Address : 400 ENCINAL ST City : SANTA CRUZ, CA 95060- Home : (831) 212-7074 Cell : (831) 466-5606	Vehicle : 2005 FORT EXPLORER License : 1192224 P/D : 04/05 VIN : 1FMZU62E65ZA62881 Engine : V6-245 4.0L SOHC Trans : AUTO Mileage : 150428 Clr : 2WD
--	--

Op	Tech	Description	Part Description	Labor	Parts Price	Subtotal
EN 0		BHESTIMATE FOR ENGINE ENGINE REPLACEMENT		2400.00	4122.85	6522.85
	1.00	JASPER	REMAN ENGINE		3600.00	
	1.00	MISC	ENGINE KIT		450.00	
	5.00	5/30	5/30 OIL		25.45	
	5.00		OIL DISPOSAL		1.50	
	2.00	COMPLETE	COOLANT		45.90	

Est. for repair
 NOT RECOMMENDED

OK Rcmd	Recommendation	OK Rcmd	Recommendation	OK Rcmd	Recommendation
---------	----------------	---------	----------------	---------	----------------

I hereby authorize the above repair work to be done along with the necessary materials and grant all BOBBY'S PIT STOP INC. employees permission to operate the vehicle for the purpose of testing and/or inspection. An express mechanics lien is hereby acknowledged to secure the amount of repairs thereto. BOBBY'S PIT STOP INC. is not responsible for delays, damage, or articles left in the vehicle in case of shipping problems, fire, theft, or any other cause beyond their control. A storage charge of \$25 per day may be charged for any vehicle left 24 hours after completion of repairs. I may choose another smog repair facility for any repairs or adjustments the smog test indicates necessary.

X _____

Labor :	\$2,400.00
Parts :	\$4,121.35
Sublet :	\$0.00
Other Fees :	\$1.50
	0.00
Subtotal :	\$6,522.85
Sales Tax :	\$350.31
Total :	\$6,873.16
"Estimate Only"	

Form by PMS

Santa Cruz County Board of Education
Agenda
December 20, 2018

To: Santa Cruz County Board of Trustees
From: Mary Hart, Deputy Superintendent
Date: December 20, 2018
RE: Surplus Computers (EWASTE)

The County Office of Education (COE) owns 47 Desktop computers that are not viable for business. The ages range from 2008-2012.

We have determined that it they can not be sold for more then \$2,500 even as a “lot” and therefore we advise to implement Education Code: 17546(a) (see attached). In addition, I have attached a list of the items for your review.

Per board policy 3260 the board must evaluate and vote on the disposal method for the computers. The board policy is attached.

The administration has determined the most economical and appropriate method of disposal is lited in item 4 of the attached policy. “If the Board, by unanimous vote of those members present, finds that the property is of insufficient value to defray the cost of arranging a sale, the property shall be disposed of in the most efficient manner not inconsistent with the Education Code.

The administration recommends the board vote to dispose of the computer by suppling through a local non profit.

Santa Cruz County Board of Education
 Agenda
 December 20, 2018

Asset	ProductId	SerialNumber	PurchasDate	Timestamp	
20213	Desktop - Dell - OptiPlex - 755	BVDVTG1	7/17/2008	6/19/2018	ALT
20214	Desktop - Dell - OptiPlex - 755	FXB1ZH1	1/20/2009	6/19/2018	ALT
20218	Desktop - Dell - OptiPlex - 755	5YB1ZH1	1/20/2009	6/19/2018	ALT
15648	Desktop - Dell - OptiPlex - 755	9T0K3H1	8/8/2008	6/19/2018	LAB
15667	Desktop - Dell - OptiPlex - 755	GS0K3H1	8/8/2008	6/19/2018	LAB
15653	Desktop - Dell - OptiPlex - 755	65ZJ3H1	8/8/2008	6/19/2018	LAB
15537	Desktop - Dell - OptiPlex - 755	DXB1ZH1	1/20/2009	6/19/2018	LAB
15661	Desktop - Dell - OptiPlex - 755	15ZJ3H1	8/8/2008	6/19/2018	LAB
15967	Desktop - Dell - OptiPlex - 755	5T0K3H1	8/8/2008	6/19/2018	LAB
15670	Desktop - Dell - OptiPlex - 755	B1X1DG1	5/29/2008	6/19/2018	LAB
15646	Desktop - Dell - OptiPlex - 755	CQ0K3H1	8/8/2008	6/19/2018	LAB
15656	Desktop - Dell - OptiPlex - 755	BT0K3H1	8/8/2008	6/19/2018	LAB
15654	Desktop - Dell - OptiPlex - 755	FS0K3H1	8/8/2008	6/19/2018	LAB
15664	Desktop - Dell - OptiPlex - 755	C5ZJ3H1	8/8/2008	6/19/2018	LAB
15660	Desktop - Dell - OptiPlex - 755	8T0K3H1	8/8/2008	6/19/2018	LAB
15649	Desktop - Dell - OptiPlex - 755	7T0K3H1	8/8/2008	6/19/2018	LAB
15650	Desktop - Dell - OptiPlex - 755	95ZJ3H1	8/8/2008	6/19/2018	LAB
20211	Desktop - Dell - OptiPlex - 755	CXB1ZH1	1/20/2009	6/19/2018	LAB
15647	Desktop - Dell - OptiPlex - 755	BQ0K3H1	8/8/2008	6/19/2018	LAB
15652	Desktop - Dell - OptiPlex - 755	DQ0K3H1	8/8/2008	6/19/2018	LAB
15546	Desktop - Dell - OptiPlex - 755	JXB1ZH1	1/20/2009	6/19/2018	LAB
15655	Desktop - Dell - OptiPlex - 755	HS0K3H1	8/8/2008	6/19/2018	LAB
15657	Desktop - Dell - OptiPlex - 755	G5ZJ3H1	8/8/2008	6/19/2018	LAB

Santa Cruz County Board of Education

Agenda

December 20, 2018

20258	Desktop - Dell - OptiPlex - 755	29VBDG1	5/30/2008	6/19/2018	SPD
20147	Desktop - Dell - OptiPlex - 755	BXB1ZH1	1/20/2009	6/19/2018	SPD
15613	Desktop - Dell - OptiPlex - 755	2pp5hf1	1/17/2009	9/27/2018	ALT
20215	Desktop - Dell - OptiPlex - 755	7vcxnh1	11/1/2009	9/27/2018	ALT
15627	Desktop - Dell - OptiPlex - 755	72J4HF1	1/16/2008	9/27/2018	ALT
20257	Desktop - Dell - OptiPlex - 755	6PP5HF1	1/16/2008	9/27/2018	ALT
15622	Desktop - Dell - OptiPlex - 755	BJ76HF1	1/16/2008	9/27/2018	
15866	Desktop - Dell - OptiPlex - 760	8NZQJL1	12/11/2009	9/27/2018	BUS
15840	Desktop - Dell - OptiPlex - 760	C46N4K1	5/26/2009	9/27/2018	EDU
15579	Desktop - Dell - OptiPlex - 760	8z5n4k1	5/27/2010	9/27/2018	ROP
15056	Desktop - Dell - OptiPlex - 760	G76N4K1	5/26/2009	9/27/2018	SPD
15055	Desktop - Dell - OptiPlex - 760	2Z5N4K1	5/26/2009	9/27/2018	SPD
15881	Desktop - Dell - OptiPlex - 780	c0z5cp1	2/18/2011	9/27/2018	ALT
16058	Desktop - Dell - OptiPlex - 780	2QQBXQ1	7/6/2011	9/27/2018	ALT
16032	Desktop - Dell - OptiPlex - 780	2QN8XQ1	7/6/2011	9/27/2018	ALT
16042	Desktop - Dell - OptiPlex - 780	2QM9XQ1	7/6/2011	9/27/2018	ALT
16057	Desktop - Dell - OptiPlex - 780	2QL9XQ1	7/6/2011	9/27/2018	ALT
16046	Desktop - Dell - OptiPlex - 780	2QQ4XQ1	7/6/2011	9/27/2018	ALT
16041	Desktop - Dell - OptiPlex - 780	2QM8XQ1	7/6/2011	9/27/2018	ALT
16040	Desktop - Dell - OptiPlex - 780	2QN9XQ1	7/6/2011	9/27/2018	ALT
15874	Desktop - Dell - OptiPlex - 780	8sw5yq1	7/19/2012	9/27/2018	SPD
20347	Desktop - Dell - OptiPlex - 780	BY5N4K1	5/26/2009	9/27/2018	SPD
15959	Desktop - Dell - OptiPlex - 780	1C9NDP1	3/18/2011	9/27/2018	SPD
15931	Desktop - Dell - OptiPlex - 780	39fn9p1	1/21/2012	9/27/2018	

SALE OR OTHER DISPOSITION OF SURPLUS PERSONAL PROPERTY

The Santa Cruz County Superintendent of Schools (County Superintendent) may sell or otherwise dispose of any personal property that he/she declares surplus to the needs of the Santa Cruz County Office of Education (SCCOE), through a process consistent with Education Code.

Personal property is defined as instructional materials, equipment, relocatable buildings, supplies, vehicles, and other such items.

The following shall be the order in which disposal is accomplished.

1. The County Superintendent is required to certify the value of the property in a report to the Santa Cruz County Board of Education (County Board) for its review.
2. Offer the property at fair market value to all school districts within Santa Cruz County.
3. Conduct a public sale at fair market value.
4. Surplus personal property that the County Superintendent and the County Board agree to be of insufficient value to defray the cost of arranging a sale shall be disposed of in the most efficient manner not inconsistent with the Education Code.

For surplus personal property estimated to be over \$25,000 that belongs to SCCOE, the County Superintendent is required by law to:

1. Obtain an independent evaluation of the property.
2. Bring the proposed sale to the attention of the County Board for its approval.
3. Advertise property for sale in a newspaper of general circulation for no less than one week.

Business and Non-instructional Operations BP 3260

SALE OR OTHER DISPOSITION OF SURPLUS PERSONAL PROPERTY (continued)

Legal Reference:

EDUCATION CODE

1279 County Superintendent of Schools, disposing of personal property

1605 Property Title

17540-17542 Sale or lease of personal property by on district to another

17545-17555 Sale of personal property

35168 Inventory, including record of time and mode of disposal

60500-60530 Sale, donation, or disposal of instructional materials

GOVERNMENT CODE

25505 District property, disposition, proceeds

CODE OF REGULATIONS, TITLE 5

3944 Consolidated categorical programs, district title to equipment

3946 Disposal of equipment purchased with state and federal consolidated application funds

UNITED STATES CODE, TITLE 40

549 Surplus Property

Santa Cruz County Board of Education

Agenda

December 20, 2018

BP 3270

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES

When any Santa Cruz County Office of Education (SCCOE)-owned instructional materials, equipment, supplies, or other personal property becomes unusable, obsolete, or no longer needed, the County Superintendent of Schools or designee shall notify the County Board of Education (CBE), provide an estimated value, and recommend whether the items be sold or disposed of by one of the methods prescribed in law and administrative regulation. Upon approval by the CBE, the County Superintendent or designee shall arrange for the sale or disposal of these items.

If the CBE members who are in attendance at a meeting unanimously agree that the property, whether one or more items, does not exceed \$2,500 in value, the property may be sold without advertising for bids. (Education Code 17546)

If the CBE members who are in attendance at a meeting unanimously find that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the CBE or may be disposed of in the local public dump. (Education Code 17546)

Instructional materials may be considered obsolete or unusable when they:

1. Have been replaced by more recent editions or new materials selected by the CBE and have no foreseeable value in other instructional areas.
2. Contain information rendered inaccurate or incomplete by new research or technologies.
3. Contain demeaning, stereotyping, or patronizing references to any group of persons protected against discrimination by law or CBE policy.
4. Are damaged beyond use or repair.

The County Superintendent or designee shall establish procedures to be used when selling equipment for which the federal government has a right to receive all or part of the proceeds. These procedures shall ensure a reasonable amount of competition so as to result in the highest possible revenue.

Legal Reference:

EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

35168 Inventory, including record of time and mode of disposal

42291.5 Temporary school bus designation

42303 School bus sale to another district

60500-60530 Sale, donation, or disposal of instructional materials

BP 3270

Sale and Disposal of Books, Equipment and Supplies

Page 2

Santa Cruz County Board of Education

Agenda

December 20, 2018

GOVERNMENT CODE

25505 District property; disposition; proceeds

CODE OF REGULATIONS, TITLE 5

3944 Consolidated categorical programs, district title to equipment

3946 Disposal of equipment purchased with state and federal consolidated application funds

UNITED STATES CODE, TITLE 40

549 Surplus property

CODE OF FEDERAL REGULATIONS, TITLE 34

80.32 Equipment acquired under a grant or sub-grant

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Standards for Evaluating Instructional Materials for Social Content, 2000

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

School Services of California, Inc.: <http://www.sscal.com>

Adopted: June 21, 2018

Santa Cruz County Board of Education

Agenda

December 20, 2018

EDUCATION CODE

17545. (a) The governing board of any school district may sell for cash any personal property belonging to the district if the property is not required for school purposes, or if it should be disposed of for the purpose of replacement, or if it is unsatisfactory or not suitable for school use. There shall be no sale until notice has been given by posting in at least three public places in the district for not less than two weeks, or by publication for at least once a week for a period of not less than two weeks in a newspaper published in the district and having a general circulation there. If there is no such newspaper, then in a newspaper having a general circulation in the district; or if there is no newspaper, then in a newspaper having a general circulation in a county in which the district or any part thereof is situated. The board shall sell the property to the highest responsible bidder, or shall reject all bids.

(b) The governing board may choose to conduct any sale of personal property authorized under this section by means of a public auction conducted by employees of the district or other public agencies, or by contract with a private auction firm. The board may delegate to the district employee responsible for conducting the auction the authority to transfer the personal property to the highest responsible bidder upon completion of the auction and after payment has been received by the district.

17546. (a) If the governing board, by a unanimous vote of those members present, finds that the property, whether one or more items, does not exceed in value the sum of two thousand five hundred dollars (\$2,500), it may be sold at private sale without advertising, by any employee of the district empowered for that purpose by the board.

(b) Any item or items of property having previously been offered for sale pursuant to Section **17545**, but for which no qualified bid was received, may be sold at private sale without advertising by any employee of the district empowered for that purpose by the board.

(c) If the board, by a unanimous vote of those members present, finds that the property is of insufficient value to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the board, or it may be disposed of in the local public dump on order of any employee of the district empowered for that purpose by the board.

17547. The money received from the sale shall be placed to the credit of the fund from which the original expenditure for the purchase of the property was made or in the general or reserve fund of the district.

SUPERINTENDENT’S RECOMMENDATION FOR BOARD ACTION

SUBJECT:

Gifts and Donations

DEPARTMENT/PROGRAM:

Santa Cruz County Board of Education

ACTION REQUESTED:

Accept gifts and donations as follows:

<u>Program</u>	<u>Donor</u>	<u>Value</u>
Oasis High School	Joshua and Jeanne Conner	\$1,500.00
Oasis High School	Dave and Annette Allen	\$200.00
Special Education Dept.	Santa Cruz Beach Boardwalk	\$450.00
CTEP	Foundation for Allied Dental Education	\$8,750.00

PREVIOUS STAFF/BOARD ACTION:

None. An acknowledgement letter will be sent to the donor following Board Action.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

County Board of Education Policy P-3280, requires that all gifts and donations received by programs conducted by the County Superintendent of Schools be accepted by the County Board of Education.

FISCAL IMPLICATIONS:

Gifts/Donations received will be utilized by the programs to which they were donated.

CONTACT PERSON(S):

Michael Watkins, Superintendent
Jim Guss, Executive Aide to the Superintendent

SUPERINTENDENT’S RECOMMENDATION FOR BOARD ACTION

SUBJECT:

2019-2020 Budget Calendar Adoption

DEPARTMENT/PROGRAM:

Business Services/Administration

ACTION REQUESTED:

Approve calendar for single budget adoption timelines for 2019-2020.

PREVIOUS STAFF/BOARD ACTION:

None.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The Board is asked to approve the attached Budget Calendar as the start of the budget development process for 2019-2020. The calendar is intended to keep us on track in various steps required in developing our fiscal plan.

FISCAL IMPLICATIONS:

None.

CONTACT PERSON(S):

Mary Hart, Deputy Superintendent, Business Services
Jean Gardner, Senior Director, Fiscal Services

SANTA CRUZ COUNTY OFFICE OF EDUCATION
 BUDGET DEVELOPMENT PROCESS AND TIMELINE
Single Budget Adoption
 2019-20

GOAL: Develop a balanced operating Budget to meet the goals and service priorities of the Santa Cruz County Office of Education and align with the LCAP

	<u>OBJECTIVES</u>		<u>ACTIVITIES/PROCEDURES</u>	<u>DATE</u>	<u>RESPONSIBILITY</u>
1.0	Prepare preliminary 2018-19 income Business projections.	1.1	Identify preliminary income estimates.	3 rd week In January	Deputy Supt.
2.0	Gather and evaluate Budget input	2.1	Cabinet/management Discussion of major changes/ programs anticipated to be proposed.	2 nd week in February	Superintendent
		2.2	Distribute program Budget instructions and forms to department directors/ managers.	3 rd week in February	Deputy Supt. Business
		2.3	Review preliminary Budget personnel requests with division Deputy Supt Bus	4 th week in February	Director/ Program Mgrs/
		2.4	Confirm preliminary personnel assignments with directors/ program managers.	4 th week in February	Deputy Supt. Business
		2.5	Return preliminary program Budgets to Deputy Supt .Bus.	4 th week in February	Directors & Prog. Mgrs.
		2.6	Review Budget personnel requests in Cabinet.	4 th week in February	Deputy Supt. Business
		2.7	Cabinet review of personnel status/changes.	4 th week in February	Supt./ Cabinet
		2.8	Refine program Budgets.	By 1 st week April	Directors & Prog. Mgrs.
		2.9	Prepare preliminary Budget summary document.	2 nd week of April	Deputy Supt. Business
		2.10	Refine program Budgets as necessary and review with directors, program managers.	3 rd week of April	Deputy Supt. Business
3.0	Review and adopt final Budget				
		3.1	Schedule board Ad Hoc study Session(s) as necessary	Early May	Board of Educ.

		3.2	Report on status of preliminary Budget summary and LCAP to Board.	May 17 Brd. Mtg.	Deputy Supt. Business
		3.3	Update preliminary Budget as necessary, to reflect personnel, programmatic, fiscal changes, if any.	Ongoing	Deputy Supt. Business
		3.4	Publish legal notice of public hearing on final Budget (min. 10 days before hearing).	June 1	Deputy Supt. Business
		3.5	Hold public hearing on final Budget and LCAP(no later than July 1) (additional June Meeting for Public Hearing)	June 14	Board of Education
		3.6	Adopt final Budget and LCAP	June 21	Board of Educ.
		3.7	Submit final Budget to State	July 1	Deputy Supt. Business
4.0	Ongoing Review of Budget.	4.1	Update final Budget to reflect end-of-year status and final income estimates, if necessary.	Within 45 days after State Budget	Deputy Supt. Business
		4.2	Distribute Budget summary to directors and program managers.	Months of June, July, August	Deputy Supt. Business
		4.3	Review status of Budget with Board of Education	Ongoing	Deputy Supt. Business
5.0	Transmittal of prior year financial data.	5.1	Transmit prior year un-audited financial statement.	Oct. 15	Deputy Supt. Business
		5.2	File prior-year Audit with state control agencies.	Dec. 15	Deputy Supt. Business/ Auditor

SUPERINTENDENT’S RECOMMENDATION FOR BOARD ACTION

SUBJECT:

First Reading: BB 9290: Conflict of Interest

DEPARTMENT/PROGRAM:

Santa Cruz County Board of Education

ACTION REQUESTED:

Approval of update to the above Board Bylaw

PREVIOUS STAFF/BOARD ACTION:

Reviewed by Staff

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Board Bylaw 9290 has been updated to include the position of “Chief Technology Officer”. The Board may: accept the proposed policy as submitted and waive a second reading and move forward to take action; order changes; or order changes and bring back for a final reading.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Mary Hart, Deputy Superintendent, Business Services



BOARD OF EDUCATION

Ms. Jane Royer Barr
Ms. Rose Filicetti
Ms. Sandra Nichols
Ms. Sue Roth
Mr. Dana M. Sales
Mr. Abel Sanchez
Mr. Bruce Van Allen

Michael C. Watkins, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • 831-466-5600 • FAX 831-466-5607 • www.santacruzcoe.org

To: Santa Cruz County Board of Trustees
From: Mary Hart, Deputy Superintendent
Date: December 20, 2018
RE: BB 9290

With the addition of the new Management Position “Chief Technology Office” the Board of Trustees must update the attached Board Bylaw.

The only change made to the document is reflected in the list of positions in Attachment A.

Adoption

The Political Reform Act, Government Code ("G.C.") sections 87300-87313, requires each public agency in California to adopt a conflict of interest code. In compliance therewith, the Santa Cruz County Board of Education ("County Board") has adopted this Conflict of Interest Code as of the date set forth below. This Conflict of Interest Code shall apply to all County Board Members, the Santa Cruz County Superintendent of Schools ("County Superintendent") and designated employees of the Santa Cruz County Office of Education ("SCCOE"). The list of designated employees of the SCCOE to which this Conflict of Interest Code applies is set forth in Exhibit A.

In accordance with applicable law, County Board members, the County Superintendent and designated employees shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

Incompatible Offices or Activities

County Board members, the County Superintendent and employees of the SCCOE shall not hold any office or engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to their respective duties to the SCCOE. (G.C. sections: 1099 and 1126)

Conflict of Interest Code

This Conflict of Interest Code incorporates 2 CCR section 18730, and any amendments thereto adopted by the Fair Political Practices Commission, by this reference and includes the list of designated positions and disclosure categories set forth in Exhibit A. Each designated employee, the County Superintendent of Schools and County Board member shall file annual Statement of Economic Interests as required by this Conflict of Interest Code.

Upon direction by the code reviewing body (the Santa Cruz County Board of Supervisors), the County Board shall review this Conflict of Interest Code in even-numbered years. If no change is required, the SCCOE shall submit a written statement to that effect to the code reviewing body by October 1. If a change is necessitated by changed circumstances, the County Board shall submit an amended Conflict of Interest Code to the code reviewing body. (G.C. section 87306.5)

When a change in this Conflict of Interest Code is necessitated by changed circumstances such as the creation of new designated positions, amendments or revisions, the changed Conflict of Interest Code shall be submitted to the code reviewing body within 90 days. (G.C. section 87306)

When reviewing and preparing SCCOE's Conflict of Interest Code or amendments thereto, the County Board shall provide officers, employees, consultants and members of the community adequate notice and a fair opportunity present their views. (G.C. section 87311)

If a County Board member, the County Superintendent of Schools or designated employee

determines that s/he has a financial interest in a decision as described in Government Code section 87103, this determination shall be disclosed and, as necessary, the individual shall abstain from participating in the decision. The County Board member shall be disqualified from voting unless his/her participation is legally required. (2 CCR section 18700)

Statements of Economic Interest

County Board members, the County Superintendent and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in Exhibit A of this Conflict of Interest Code. A County Board member or County Superintendent who leaves office or a designated employee who leaves SCCOE employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or SCCOE employment. (G.C. sections 87302, 87500) Statements of Economic Interests shall be available for public inspection and reproduction. (G.C. section 81008)

Financial Interest

County Board members, the County Superintendent and designated employees shall not be financially interested in any contract made by the SCCOE or in any contract made in their respective capacities for the SCCOE, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. section 1090; *Klistoff v. Superior Court*, (2007) 157 Cal.App. 4th 469)

The individual shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (G.C. section 1091.5)

1. That of an officer who is being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty.
2. That of a recipient of public services generally provided by the public body or board of which he/she is a member on the same terms and conditions as if he or she were not a member of the board.
3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which his/her interest shall be deemed even a remote interest within the mean of, and subject to, the provisions of Government Code section 1091.
4. That of a spouse/registered domestic partner of an officer or employee of the County Board/County Superintendent/SCCOE if the spouse's/registered domestic partner's employment or office-holding has existed for at least one year prior to

his/her election or appointment.

5. That of a non-salaried member of a nonprofit corporation, provided that such interest is disclosed to the County Board or County Superintendent at the time of the first consideration of the contract and provided further that such interest is noted in the SCCOE's official records.
6. That of a non-compensated officer of a non-profit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the nonprofit board or to which the County Board or County Superintendent or SCCOE has a legal obligation to give particular consideration and provided further that such interest is noted in its official records.
7. That of a person receiving salary, per diem, or reimbursement for expenses from a governmental entity unless the contract directly involves the department of the government entity that employs the officer or employee, provided that such interest is disclosed to the Board at the time of consideration of the contract, and provided further that such interest is noted in its official records.
8. That of an attorney of the contracting party or that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm.

In addition, a County Board member, the County Superintendent, or an employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor. (G.C. 1091.5)

A County Board member, the County Superintendent or employee shall not be deemed to be financially interested in a contract if s/he has only a remote interest in the contract and if the remote interest is disclosed during a County Board meeting and noted in the official County Board minutes. The affected County Board member shall not vote or debate on the matter or attempt to influence any other County Board member to enter into the contract, except if the rule of necessity or legally required participation applies as defined in Government Code section 7101. Remote interests are specified in Government Code section 1091 (b). They include, but are not limited to, the interest of a parent in the earnings of his/her minor child. section 1091)

Disqualification of Board Members Who Manage Public Investments

A County Board member or officer of the SCCOE who manages public investments pursuant to Government Code section 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following:

1. Publicly identify the financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required. (G.C. section 87105)
2. Recuse himself/herself from discussing and voting on the matter or otherwise acting in violation of Government Code section 87100. This County Board member shall not be counted toward achieving a quorum while the item is discussed. (G.C. section 87105; 2 CCR section 18702.5)
3. Leave the room until after the discussion, vote and any other disposition of the matter is concluded unless the matter has been placed on the portion of the agenda reserved for uncontested matters. (G.C. section 87105)

The County Board member may speak on the issue during the time that the general public speaks on the issue. The County Board member shall recuse himself/herself from voting on the matter and leave the dais to speak from the same area as members of the public. S/he may listen to the public discussion of the matter with members of the public. (G.C. section 87105; 2 CCR 18702.5)

Common Law Doctrine Against Conflict of Interest

A County Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Gifts

County Board members, the County Superintendent and designated employees may accept gifts only under the conditions and limitation specified in Government Code section 89503 and 2 CCR section 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in valued. (G.C. section 89503)

Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation except as described in Government Code section 89506.

A gift of travel does not include travel provided by the SCCOE for County Board members, the County Superintendent and designated employees. (G.C. section 89506)

Honoraria

County Board members, the County Superintendent and designated employees shall not accept any honorarium which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (G.C. sections 89501, 89502)

The term honorarium does not include: (G.C. section 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the SCCOE for donation into the general fund without being claimed as a deduction from income for tax purposes.

Legal References:

Education Code:

1006 Qualifications for holding office
1040 et seq. Duties and responsibilities
1042 Contracts for special services and advice
1200-1294 Expenses
1240 et Seq. Duties and responsibilities
1281 Consultants
1290-1296; 1311 Employees
1298 Administrative Advisor
1300 Retired employees

Family Code:

297.5 Rights, protections, and benefits of registered domestic partners

Government Code:

1090-1099 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-9014 Political Reform Act of 1974, especially:
82011 Code reviewing body
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts
91000-91014 Enforcement

Penal Code:

85-88 Bribes

Code of Regulations, Title 2:

18110-18997 Regulations of the Fair Political Practices Commission, especially:
18702.5 Public identification of a conflict of interest for Section 87200 filers

Court Decisions

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

Attorney General Opinions:

92 Ops.Cal.Atty.Gen. 26 (2009)

92 Ops.Cal.Atty.Gen. 19 (2009)

89 Ops.Cal.Atty.Gen. 217 (2006)

86 Ops.Cal.Atty.Gen. 138(2003)

85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

81 Ops.Cal.Atty.Gen. 327 (1998)

80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

65 Ops.Cal.Atty.Gen. 606 (1982)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute of Local Government: <http://www.ca-ilg.org>

First Reading: October 21, 2010

Second Reading:

Date Revised and Adopted:

Exhibit A
(SCCOE Conflict of Interest Code)

Designated Positions /Disclosure Categories

It is determined that persons occupying the following positions manage public investments and shall file a full statement of economic interests pursuant to Government Code section 87300:

Santa Cruz County Board of Education Trustees (County Board members) Santa Cruz
County Superintendent of Schools

1. Category 1

Persons occupying the following positions are designated employees in Category 1: Deputy

Superintendent
Chief Business Officer
Assistant/Associate Superintendents Purchasing
Assistant

Persons in this category must report:

- a. Interests in real property located entirely or partly within the boundaries of the SCCOE or within two miles of SCCOE boundaries of any land owned or used by the SCCOE. Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.
- b. Investments or business positions in or income from sources which
 - 1) are engaged in the acquisition or disposal of real property with the district
 - 2) are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the SCCOE or
 - 3) manufacture or sell supplies, books, machinery or equipment of the type used by the SCCOE

2. Category 2

Persons occupying the following positions are designated employees in Category 2:

Administrative Assistant to the County Superintendent of Schools
Senior Directors
Directors
Associate Directors
Assistant Directors
Supervisors
Managers
Program Directors
Program Coordinators
Chief Technology Officer

Persons in this category must report investments or business positions in or income from sources which:

- a) are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs or
- b) manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs.

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the County Superintendent or designee. The County Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the SCCOE, makes a governmental decision whether to:

- a) approve a rate, rule or regulation
- b) adopt or enforce a law
- c) issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d) authorize the SCCOE to enter into, modify or renew a contract that requires SCCOE approval
- e) grant SCCOE approval to a contract or contract specifications which require SCCOE approval and in which the SCCOE is a party
- f) grant SCCOE approval to a plan, design, report, study or similar item
- g) adopt or grant SCCOE approval of SCCOE policies, standards or guidelines

Exhibit A Cont'd
(SCCOE Conflict of Interest Code)

A consultant is also an individual who, pursuant to a contract with the SCCOE, serves in a staff capacity with the SCCOE and in that capacity participates in making a governmental decision as defined in 2 CCR section 18702.2 or performs the same or substantially all the same duties for the SCCOE that would otherwise be performed by an individual holding a position specified in this Exhibit A as a designated position. (2 CCR section 18701)

First Reading:

Second Reading:

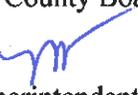
Date Revised and Adopted:



BOARD OF EDUCATION
Ms. Jane Royer Barr
Ms. Rose Filicetti
Ms. Sandra Nichols
Ms. Sue Roth
Mr. Dana M. Sales
Mr. Abel Sanchez
Mr. Bruce Van Allen

Michael C. Watkins, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • 831-466-5600 • FAX 831-466-5607 • www.santacruzcoe.org

MEMO

DATE: December 20, 2018
TO: Santa Cruz County Board of Trustees
FROM: Mary Hart 
Deputy Superintendent, Business Services
RE: SCCOE 2018-19 1st Interim Budget

Financial Certification Status:

This 1st Interim budget for fiscal year 2018-19 is certified as positive with respect to our financial condition, meaning the SCCOE will be able to meet current year obligations and two additional years (fiscal year 2019-20 and 2020-21). Fiscal projections for the COE during these years were based upon recommended economic projections by the School Services of California (SCC) and the Department of Finance (DOF) applied to our current budget and adjusted for specific known future events. Specific projection assumptions are contained within the Multiple Year Projection document.

Top Level Summary

Highlights of the general fund budget for this interim report include:

- LCFF funding projections have not changed overall. The SCCOE continues to be in a Hold Harmless state with the LCFF funding. Calculations have been performed using the latest information related to COLA and growth. The core and Alternative Education programs budgets have been adjusted accordingly using funds available.
- The COLA for 2018-19 is 2.71%. The COLA for 2019-20 is projected at 2.57% and the COLA for 2020-21 is projected at 2.67%. The SCCOE under the hold harmless process does not recognize any of the COLAs in the budget for LCFF funding but other state programs such as Special Education would receive the COLA which is passed onto the districts under the guidelines of the Special Education Local Plan Area (SELPA).
- Negotiations are settled for 2018-19 with both bargaining units. Adjustments are reflected in the budget.
- Step, Column and a Health and Welfare adjustments are incorporated into each of the out years. Health and Welfare is estimated with a 5% increase in both years.
- One-time expenditures were eliminated from the out year budgets.

Overall the combined 1st Interim budget, incorporating highlighted items above for the general fund is as follows:

Total General Fund	Adopted Budget	1st Interim	Differences (AB vs 1st Interim)
Total Revenues	\$ 54,328,126	\$ 56,403,701	\$ 2,075,575
Total Expenses	\$ 54,262,627	\$ 57,469,580	\$ 3,206,953
(Deficit)/Surplus	\$ 65,499	\$ (1,065,878)	\$ (1,131,377)

Unrestricted Programs Summary

The unrestricted subset of the general fund results are as follows:

Unrestricted:	Adopted	1st Interim	Differences
Total Revenues	\$ 30,235,625	\$ 31,704,302	\$ 1,468,677
Total Expenses	\$ 29,417,339	\$ 31,540,409	\$ 2,123,070
(Deficit)/Surplus	\$ 818,287	\$ 163,894	\$ (654,393)

Restricted Programs Summary

The restricted subset of the general fund results are as follows:

Restricted:	Adopted	1st Interim	Differences
Total Revenues	\$ 24,092,501	\$ 24,699,399	\$ 606,898
Total Expenses	\$ 24,845,289	\$ 25,929,171	\$ 1,083,882
(Deficit)/Surplus	\$ (752,788)	\$ (1,229,772)	\$ (476,984)

Multiple Year Projections (MYP):

The MYP validates the SCCOE positive certification, discussed earlier. Specific projection assumptions are contained within the Multiple Year Projection document.

Budget deficit/surplus forecasts for the COE for current and future years are projected as follows:

Fiscal Year	18-19	19-20	20-21
(deficit) surplus			
Unrestricted	\$ 163,894	\$ 400,847	\$ (48,053)
Restricted	\$ (1,229,772)	\$ (148,743)	\$ (102,234)
Total General Fund	\$ 1,065,878	\$ 252,104	\$ (150,287)

Any deficit spending in the future years is expected to be planned one time deficit spending. Listed below are the estimated ending balances for Unrestricted and Restricted funds for the current and subsequent two years.

General Fund Balances:	18-19	19-20	20-21
Fiscal Year			
Unrestricted	\$ 22,165,745	\$ 22,566,592	\$ 22,518,539
Restricted	\$ 1,489,398	\$ 1,340,655	\$ 1,238,421
Total General Fund	\$ 23,655,143	\$ 23,907,247	\$ 23,756,960

Our fund balance is projected to increase each year under the current funding model again primarily due to shifting cost for various unfunded programs to the districts whom receive funding for the programs. A reminder is that the SCCOE will not receive COLA for many years and will need to pay increases in Salary, Benefits (STRS, PERS, HW) with fund balance.

SCCOE DEU	18-19	19-20	20-21
Fiscal Year			
Percentage	4.43%	4.97%	4.94%

cc: Michael C. Watkins, Superintendent of Schools
 Jean Gardner, Senior Director/Fiscal Services
 Rebecca Olker, Director/Fiscal Services

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 20, 2018 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Rebecca Olker Telephone: 831-466-5630
Title: Director, Fiscal Services E-mail: rolker@santacruzcoe.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2018-19)	830.00	830.00	0.0%	Met
1st Subsequent Year (2019-20)	830.00	830.00	0.0%	Met
2nd Subsequent Year (2020-21)	830.00	830.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2018-19)	150.00	150.00	0.0%	Met
1st Subsequent Year (2019-20)	150.00	150.00	0.0%	Met
2nd Subsequent Year (2020-21)	150.00	150.00	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2018-19)	38,213.00	37,782.00	-1.1%	Met
1st Subsequent Year (2019-20)	38,213.00	37,782.00	-1.1%	Met
2nd Subsequent Year (2020-21)	38,213.00	37,782.00	-1.1%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current 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

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals			
	Current Year (2018-19)	27,242,923.00	27,490,928.93		
1st Subsequent Year (2019-20)	27,242,923.00	27,490,928.93	27,490,928.93	0.9%	Met
2nd Subsequent Year (2020-21)	27,242,923.00	27,490,928.93	27,490,928.93	0.9%	Met

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

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year 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 current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	34,419,051.47	35,179,500.76	2.2%	Met
1st Subsequent Year (2019-20)	35,080,814.01	35,338,309.22	0.7%	Met
2nd Subsequent Year (2020-21)	36,010,015.49	36,498,179.58	1.4%	Met

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

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

- 1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year 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 current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2018-19)	7,405,876.00	7,544,933.89	1.9%	No
1st Subsequent Year (2019-20)	7,405,876.00	7,544,934.00	1.9%	No
2nd Subsequent Year (2020-21)	7,405,876.00	7,544,934.00	1.9%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	7,932,026.13	8,236,759.96	3.8%	No
1st Subsequent Year (2019-20)	5,737,033.00	5,617,718.00	-2.1%	No
2nd Subsequent Year (2020-21)	6,112,043.00	6,075,252.00	-0.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	11,747,300.77	13,131,078.04	11.8%	Yes
1st Subsequent Year (2019-20)	12,346,854.00	11,349,106.20	-8.1%	Yes
2nd Subsequent Year (2020-21)	12,366,366.00	11,348,158.20	-8.2%	Yes

Explanation:
(required if Yes)

Between Adopted and First Interim, revenue was increased for Migrant Head Start, two grants for S4C, Foster Youth and the Department of Probation. Grants ending were removed in the out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	3,356,295.73	3,947,425.31	17.6%	Yes
1st Subsequent Year (2019-20)	1,572,519.00	1,604,894.28	2.1%	No
2nd Subsequent Year (2020-21)	1,558,767.91	1,564,525.58	0.4%	No

Explanation:
(required if Yes)

Carryover funds are budgeted at First Interim, to allow departments to access them. Increases in supplies is also to more closely match spending expectations. This includes an increase in needs for Technology, Operations and Instructional materials.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	9,188,678.00	10,879,557.17	18.4%	Yes
1st Subsequent Year (2019-20)	8,485,346.00	8,082,749.72	-4.7%	No
2nd Subsequent Year (2020-21)	8,441,898.00	7,822,224.72	-7.3%	Yes

Explanation:
(required if Yes)

Increase in services to more closely match spending expectations. This includes an increase to cover the first year's cost for a new Financial System software as well spending down the Prop 39 monies.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2018-19)	27,085,202.90	28,912,771.89	6.7%	Not Met
1st Subsequent Year (2019-20)	25,489,763.00	24,511,758.20	-3.8%	Met
2nd Subsequent Year (2020-21)	25,884,285.00	24,968,344.20	-3.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2018-19)	12,544,973.73	14,826,982.48	18.2%	Not Met
1st Subsequent Year (2019-20)	10,057,865.00	9,687,644.00	-3.7%	Met
2nd Subsequent Year (2020-21)	10,000,665.91	9,386,750.30	-6.1%	Not Met

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

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

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

Explanation:

Federal Revenue
 (linked from 4A
 if NOT met)

Explanation:

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

Explanation:

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

Between Adopted and First Interim, revenue was increased for Migrant Head Start, two grants for S4C, Foster Youth and the Department of Probation. Grants ending were removed in the out years.

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

Explanation:

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

Carryover funds are budgeted at First Interim, to allow departments to access them. Increases in supplies is also to more closely match spending expectations. This includes an increase in needs for Technology, Operations and Instructional materials.

Explanation:

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

Increase in services to more closely match spending expectations. This includes an increase to cover the first year's cost for a new Financial System software as well spending down the Prop 39 monies.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	588,346.77	687,105.16	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		687,105.16	

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.4%	5.0%	4.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.5%	1.7%	1.6%

6B. 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 MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

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

	Current Year Projected Year Totals (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)	8,674,003.00		

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	163,893.68	31,540,408.56	N/A	Met
1st Subsequent Year (2019-20)	400,847.06	29,202,913.94	N/A	Met
2nd Subsequent Year (2020-21)	(48,052.87)	29,572,391.87	0.2%	Met

6D. 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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2018-19)	23,655,141.38	Met
1st Subsequent Year (2019-20)	23,907,245.26	Met
2nd Subsequent Year (2020-21)	23,756,958.58	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	21,053,206.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$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

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

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

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

	Current 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 6B2b) if Criterion 6B, Line 1 is No:	57,469,580	51,750,583	52,609,560
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	57,469,579.74	51,750,583.32	52,609,559.88
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	57,469,579.74	51,750,583.32	52,609,559.88
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,724,087.39	1,552,517.50	1,578,286.80
6. Reserve Standard - by Amount (From percentage level chart above)	596,000.00	596,000.00	596,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,724,087.39	1,552,517.50	1,578,286.80

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

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,546,010.20	2,572,010.00	2,598,010.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,546,010.20	2,572,010.00	2,598,010.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.43%	4.97%	4.94%
County Office's Reserve Standard (Section 8A, Line 7):	1,724,087.39	1,552,517.50	1,578,286.80
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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 current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(1,366,628.05)	(1,221,971.05)	-10.6%	(144,657.00)	Not Met
1st Subsequent Year (2019-20)	(1,411,628.00)	(1,266,971.00)	-10.2%	(144,657.00)	Not Met
2nd Subsequent Year (2020-21)	(1,612,230.00)	(1,445,688.00)	-10.3%	(166,542.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2018-19)	45,000.00	45,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	45,000.00	45,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	45,000.00	45,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount 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)

Grant ending in 18/19 so support not needed in Local programs. Costs moved to Unrestricted.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current 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.

¹Include 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: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

- 1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No

2. If Yes to Item 1a, list (or update) 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 Item 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	19	01/8011 & 01/8625	01/7438 & 01/7439	8,862,102
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	Salary (1xxx, 2xxx)	281,516

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
TOTAL:				9,143,618

Type of Commitment (continued):	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	624,756	624,755	624,755	624,755
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) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	624,756	624,755	624,755	624,755
Has total annual payment increased over prior year (2017-18)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

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

Explanation:
(Required if Yes)

Once RDA funds are exhausted, the COP will be paid out of the general fund.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	7,476,500.00	7,476,500.00
b. OPEB plan(s) fiduciary net position (if applicable)	7,637,728.00	7,637,728.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(161,228.00)	(161,228.00)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 30, 2017	Jun 30, 2017

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	612,897.90	636,280.60
1st Subsequent Year (2019-20)	624,361.00	640,432.00
2nd Subsequent Year (2020-21)	678,595.00	699,099.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	554,920.00	554,920.00
1st Subsequent Year (2019-20)	609,658.00	609,658.00
2nd Subsequent Year (2020-21)	659,584.00	659,584.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	51	51
1st Subsequent Year (2019-20)	51	51
2nd Subsequent Year (2020-21)	51	51

4. Comments:

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

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

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

Yes

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

No

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

No

		Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities	a. Accrued liability for self-insurance programs	0	0
	b. Unfunded liability for self-insurance programs	0	0

		Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions	a. Required contribution (funding) for self-insurance programs		
	Current Year (2018-19)	0	0
	1st Subsequent Year (2019-20)	0	0
	2nd Subsequent Year (2020-21)	0	0
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2018-19)	0	0
	1st Subsequent Year (2019-20)	0	0
	2nd Subsequent Year (2020-21)	0	0

4. Comments:

Workers Comp is part of a JPA. Dental and Vision are self-insured but the liability exposure is so minimal, an actuarial report to determine liability is not done.

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	66.6	68.8	68.8	68.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,355,373	1,423,142	1,494,299
90.0%	90.0%	90.0%
1.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
91,780	92,973	94,182
1.3%	1.3%	1.3%

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	149.3	157.6	157.6	157.6

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,531,636	3,708,218	3,896,629
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	1.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	104,779	106,037	107,309
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	36.1	40.6	38.5	38.5

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim 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	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	855,000	897,750	942,637
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	1.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interm and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	42,300	42,672	43,048
3. Percent change in step & column over prior year	0.9%	0.9%	0.9%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	130,340	123,620	123,620
3. Percent change in cost of other benefits over prior year	18.0%	-5.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

- 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 and current fiscal years?

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- 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 the 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)

End of County Office First Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	27,242,923.00	27,242,923.00	4,268,947.85	27,490,928.93	248,005.93	0.9%
2) Federal Revenue		8100-8299	7,405,876.00	7,399,052.00	3,003,299.71	7,544,933.89	145,881.89	2.0%
3) Other State Revenue		8300-8599	7,932,026.13	7,497,368.68	2,231,391.85	8,236,759.96	739,391.28	9.9%
4) Other Local Revenue		8600-8799	11,747,300.77	12,266,809.40	142,307.70	13,131,078.04	864,268.64	7.0%
5) TOTAL, REVENUES			54,328,125.90	54,406,153.08	9,645,947.11	56,403,700.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,967,873.70	11,172,486.80	2,723,844.82	11,186,616.90	(14,130.10)	-0.1%
2) Classified Salaries		2000-2999	11,221,565.40	11,407,432.60	3,500,936.23	11,659,197.00	(251,764.40)	-2.2%
3) Employee Benefits		3000-3999	12,229,612.37	12,377,651.94	3,126,187.34	12,333,686.86	43,965.08	0.4%
4) Books and Supplies		4000-4999	3,356,295.73	2,680,283.73	368,661.45	3,947,425.31	(1,267,141.58)	-47.3%
5) Services and Other Operating Expenditures		5000-5999	9,188,678.00	10,017,495.10	1,396,574.90	10,879,557.17	(862,062.07)	-8.6%
6) Capital Outlay		6000-6999	698,115.00	723,115.00	70,247.80	869,920.09	(146,805.09)	-20.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,624,756.00	6,624,756.00	3,353,788.78	6,624,756.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(69,269.00)	(74,298.00)	0.00	(76,579.59)	2,281.59	-3.1%
9) TOTAL, EXPENDITURES			54,217,627.20	54,928,923.17	14,540,241.32	57,424,579.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,498.70	(522,770.09)	(4,894,294.21)	(1,020,878.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,000.00	45,000.00	10,000.00	45,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,000.00)	(45,000.00)	(10,000.00)	(45,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,498.70	(567,770.09)	(4,904,294.21)	(1,065,878.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,721,020.30	24,721,020.30		24,721,020.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,721,020.30	24,721,020.30		24,721,020.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,721,020.30	24,721,020.30		24,721,020.30		
2) Ending Balance, June 30 (E + F1e)			24,786,519.00	24,153,250.21		23,655,141.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,800.00	2,800.00		2,800.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,966,382.10	2,000,919.47		1,489,397.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200,000.00	1,200,000.00		1,200,000.00		
COP	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
COP	0000	9760				1,200,000.00		
d) Assigned								
Other Assignments		9780	21,617,336.90	20,949,530.74		20,962,943.69		
Small Districts	0000	9780	1,835.84					
SMAA Administration	0000	9780	1,364,340.01					
Mandate Cost Program	0000	9780	1,725,705.32					
Safety Program	0000	9780	67,680.77					
Education and Administrative Operator	0000	9780	15,753,121.25					
SMAA Programs	0000	9780	357,373.18					
Special Projects	0000	9780	270,466.68					
Deferred Maintenance	0000	9780	1,028,071.75					
Alternative Education	0000	9780	440,798.19					
LCAP Oversight	0000	9780	2,219.80					
Lottery	1100	9780	605,724.11					
Small Districts	0000	9780		1,835.84				
SMAA Administration	0000	9780		1,355,127.01				
Mandate Cost Program	0000	9780		1,725,705.32				
Safety Program	0000	9780		67,680.77				
Education and Administrative Operatio	0000	9780		15,124,521.05				
SMAA Programs	0000	9780		357,373.18				
Special Projects	0000	9780		265,466.68				
Deferred Maintenance	0000	9780		1,028,071.75				
Alternative Education	0000	9780		440,798.19				
LCAP Oversight	0000	9780		1,089.58				
Lottery	1100	9780		581,861.37				
Small Districts	0000	9780				1,835.84		
SMAA Administration	0000	9780				1,573,371.64		
Mandate Cost Program	0000	9780				1,850,568.91		
Safety Program	0000	9780				67,680.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Education and Administrative Operatio	0000	9780				14,710,532.77		
SMAA Programs	0000	9780				249,162.31		
Special Projects	0000	9780				240,466.68		
Deferred Maintenance	0000	9780				1,028,071.75		
Alternative Education	0000	9780				44,439.07		
Differentiated Assistance	0000	9780				638,952.58		
Lottery	1100	9780				557,861.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	765,276.00	765,276.00	151,514.00	765,276.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,372.00	28,372.00	18.67	28,372.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	106,436.61	2,168.28	149,692.18	43,255.57	40.6%
5) TOTAL, REVENUES			793,648.00	900,084.61	153,700.95	943,340.18		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	359,102.11	459,578.85	122,229.97	598,211.48	(138,632.63)	-30.2%
2) Classified Salaries		2000-2999	82,644.64	103,318.73	27,923.20	103,318.73	0.00	0.0%
3) Employee Benefits		3000-3999	141,703.48	200,196.69	51,941.18	254,481.66	(54,284.97)	-27.1%
4) Books and Supplies		4000-4999	39,260.00	49,328.83	7,689.76	63,396.72	(14,067.89)	-28.5%
5) Services and Other Operating Expenditures		5000-5999	101,000.00	101,000.00	3,354.28	154,195.00	(53,195.00)	-52.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,665.00	12,665.00	0.00	12,665.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			736,375.23	926,088.10	213,138.39	1,186,268.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,272.77	(26,003.49)	(59,437.44)	(242,928.41)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,272.77	(26,003.49)	(59,437.44)	(242,928.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	281,882.88	281,882.88		281,882.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,882.88	281,882.88		281,882.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,882.88	281,882.88		281,882.88		
2) Ending Balance, June 30 (E + F1e)			339,155.65	255,879.39		38,954.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			38,954.55	38,954.55		38,954.55		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			300,201.10	216,924.84		0.00		
Career Advancement Charter	0000	9780	283,437.10					
Education Protection Account - Instructional	1400	9780	16,764.00					
Career Advancement Charter	0000	9780		200,160.84				
Education Protection Account - Instructional	1400	9780		16,764.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.08)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,601,161.00	3,601,161.00	(290,953.75)	3,601,161.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,072,842.00	5,072,842.00	1,100,670.68	5,072,842.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,032.64	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,674,003.00	8,674,003.00	816,749.57	8,674,003.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,674,003.00	8,674,003.00	(357,329.19)	8,674,003.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,674,003.00	8,674,003.00	(357,329.19)	8,674,003.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,174,078.76	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,174,078.76	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	525,882.26	525,882.26	525,882.26	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				525,882.26	525,882.26	525,882.26		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				525,882.26	525,882.26	525,882.26		
2) Ending Balance, June 30 (E + F1e)				525,882.26	525,882.26	525,882.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	525,882.26	525,882.26	525,882.26		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	234,960.00	234,960.00	16,227.61	235,744.42	784.42	0.3%
3) Other State Revenue		8300-8599	624,016.00	631,474.00	105,150.39	643,392.26	11,918.26	1.9%
4) Other Local Revenue		8600-8799	124,625.00	189,709.00	5,912.65	189,709.00	0.00	0.0%
5) TOTAL, REVENUES			983,601.00	1,056,143.00	127,290.65	1,068,845.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	302,604.82	320,316.58	108,970.26	320,316.58	0.00	0.0%
3) Employee Benefits		3000-3999	187,788.88	189,138.11	63,283.71	189,137.48	0.63	0.0%
4) Books and Supplies		4000-4999	29,067.48	68,304.81	5,252.16	57,992.11	10,312.70	15.1%
5) Services and Other Operating Expenditures		5000-5999	402,758.05	411,972.73	8,153.73	431,922.73	(19,950.00)	-4.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,646.00	69,675.00	0.00	71,956.59	(2,281.59)	-3.3%
9) TOTAL, EXPENDITURES			986,865.23	1,059,407.23	185,659.86	1,071,325.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(3,264.23)	(3,264.23)	(58,369.21)	(2,479.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,264.23)	(3,264.23)	(58,369.21)	(2,479.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,878.99	22,878.99		22,878.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,878.99	22,878.99		22,878.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,878.99	22,878.99		22,878.99		
2) Ending Balance, June 30 (E + F1e)			19,614.76	19,614.76		20,399.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			17,454.46	17,454.46		17,454.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			2,160.34	2,160.34		2,944.76		
Child Development Program	0000	9780	2,160.34					
Child Development Program	0000	9780		2,160.34				
Child Development Program	0000	9780				2,944.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(0.04)	(0.04)		(0.04)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,969.00	40,969.00	0.00	40,969.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	29.42	100.00	0.00	0.0%
5) TOTAL, REVENUES			45,069.00	45,069.00	29.42	45,069.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	85,446.00	85,446.00	8,751.00	85,446.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,623.00	4,623.00	0.00	4,623.00	0.00	0.0%
9) TOTAL, EXPENDITURES			90,069.00	90,069.00	8,751.00	90,069.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(45,000.00)	(45,000.00)	(8,721.58)	(45,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,000.00	45,000.00	10,000.00	45,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000.00	45,000.00	10,000.00	45,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,278.42	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	5,579.90	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	5,579.90	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	5,579.90	9,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	5,579.90	9,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,007,892.70	1,007,892.70		1,007,892.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,007,892.70	1,007,892.70		1,007,892.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,007,892.70	1,007,892.70		1,007,892.70		
2) Ending Balance, June 30 (E + F1e)			1,016,892.70	1,016,892.70		1,016,892.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Deferred Maintenance	0000	9780	1,016,892.70					
Deferred Maintenance	0000	9780		1,016,892.70				
Deferred Maintenance	0000	9780				1,016,892.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	26,000.00	13,951.29	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	13,951.29	26,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,000.00	26,000.00	13,951.29	26,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,000.00	26,000.00	13,951.29	26,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	2,520,010.20	2,520,010.20		2,520,010.20	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			2,520,010.20	2,520,010.20		2,520,010.20		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			2,520,010.20	2,520,010.20		2,520,010.20		
2) Ending Balance, June 30 (E + F1e)								
			2,546,010.20	2,546,010.20		2,546,010.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	2,546,010.20	2,546,010.20		2,546,010.20		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	2,693.44	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	2,693.44	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	2,693.44	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	2,693.44	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	486,513.79	486,513.79		486,513.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,513.79	486,513.79		486,513.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,513.79	486,513.79		486,513.79		
2) Ending Balance, June 30 (E + F1e)			491,513.79	491,513.79		491,513.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	491,513.79	491,513.79		491,513.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	630,000.00	630,000.00	224,670.17	630,000.00	0.00	0.0%
5) TOTAL, REVENUES			630,000.00	630,000.00	224,670.17	630,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	630,000.00	630,000.00	0.00	630,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			630,000.00	630,000.00	0.00	630,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	224,670.17	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	224,670.17	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,398,699.76	8,398,699.76		8,398,699.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,398,699.76	8,398,699.76		8,398,699.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,398,699.76	8,398,699.76		8,398,699.76		
2) Ending Net Position, June 30 (E + F1e)			8,398,699.76	8,398,699.76		8,398,699.76		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			8,398,699.76	8,398,699.76		8,398,699.76		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	83.00	83.00	83.00	83.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	747.00	747.00	747.00	747.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	830.00	830.00	830.00	830.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	50.00	50.00	50.00	50.00	0.00	0%
b. Special Education-Special Day Class	91.00	91.00	91.00	91.00	0.00	0%
c. Special Education-NPS/LCI	4.00	4.00	0.00	0.00	(4.00)	-100%
d. Special Education Extended Year	9.00	9.00	9.00	9.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	154.00	154.00	150.00	150.00	(4.00)	-3%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	984.00	984.00	980.00	980.00	(4.00)	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	37,782.00	37,782.00	37,782.00	37,782.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	83.82	83.82	83.82	83.82	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	83.82	83.82	83.82	83.82	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	83.82	83.82	83.82	83.82	0.00	0%

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	58,655,848.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,268,568.00
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	1,668,669.06
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	869,920.09
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,756.00
4. Other Transfers Out	All	9200	7200-7299	6,012,665.00
5. Interfund Transfers Out	All	9300	7600-7629	45,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,719.67
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	487,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,711,729.82
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	45,000.00
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)				47,720,550.51

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		938.82	
B. Expenditures per ADA (Line I.E divided by Line II.A)		50,830.35	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		38,940,085.04	43,373.27
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)		38,940,085.04	43,373.27
B. Required effort (Line A.2 times 90%)		35,046,076.54	39,035.94
C. Current year expenditures (Line I.E and Line II.B)		47,720,550.51	50,830.35
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)		0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2018-19
2018-19 FIRST INTERIM**

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General	Alternative		Total	Special		Routine &	Local	Total	Total General
	Unrestricted	Education	CTEP	Unrestricted	Education	Categoricals	Maintenance	Programs	Restricted	Fund
Revenues										
LCFF Revenues	9,901,465	10,358,125	-	20,259,590	7,231,339	-	-	-	7,231,339	27,490,929
Federal Revenues	330,779	-	-	330,779	721,590	492,565	-	-	1,214,155	1,544,934
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	1,506,713	-	-	1,506,713	2,678,706	4,051,341	-	-	6,730,047	8,236,760
Other Local Revenues	1,300,792	487,000	3,041,400	4,829,192	-	135,039	-	8,166,847	8,301,886	13,131,078
Total Revenue	19,039,749	10,845,125	3,041,400	32,926,273	10,631,635	4,678,945	-	8,166,847	23,477,428	56,403,701
Expenditures										
Certificated Salaries	1,346,732	3,641,559	1,309,158	6,297,449	2,579,183	487,932	-	1,822,053	4,889,168	11,186,617
Classified Salaries	4,512,674	1,866,284	152,860	6,531,817	2,589,873	504,406	291,737	1,741,365	5,127,380	11,659,197
Employee Benefits	2,961,178	2,683,879	596,886	6,241,942	3,416,628	1,168,795	179,671	1,326,650	6,091,745	12,333,687
Books and Supplies	633,223	497,892	244,320	1,375,435	159,009	1,845,343	28,173	539,464	2,571,990	3,947,425
Services, Other Operating Expenditures	2,676,309	2,038,770	478,767	5,193,846	1,428,806	821,792	120,967	3,314,147	5,685,711	10,879,557
Capital Outlay	827,205	25,000	-	852,205	8,000	-	9,715	-	17,715	869,920
Other Outgo	374,756	-	-	374,756	-	-	-	250,000	250,000	624,756
Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,422,134)	790,681	259,410	(1,372,042)	586,125	137,579	56,842	514,917	1,295,463	(76,580)
Total Expenditures	16,909,944	11,544,065	3,041,400	31,495,409	10,767,624	4,965,847	687,105	9,508,595	25,929,171	57,424,580
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-	(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,484,972)	263,001	-	(1,221,971)	135,989	-	687,105	398,877	1,221,971	-
Total Transfers	(1,484,972)	218,001	-	(1,266,971)	135,989	-	687,105	398,877	1,221,971	(45,000)
Beginning Balance	21,476,472	525,379	-	22,001,851	-	551,986	-	2,167,184	2,719,170	24,721,021
Net Increase (Decrease) in Fund Balance	644,833	(480,939)	-	163,894	-	(286,901)	-	(942,871)	(1,229,772)	(1,065,878)
Ending Fund Balance	22,121,305	44,440	-	22,165,745	-	265,085	-	1,224,313	1,489,398	23,655,143
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	265,085	-	1,224,313	1,489,398	1,489,398
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,890,433	44,440	-	19,934,873	-	-	-	-	-	19,934,873
Assigned (COPS)	1,028,072	-	-	1,028,072	-	-	-	-	-	1,028,072
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2018-19
2018-19 FIRST INTERIM

	Fund 01	Fund 09	Fund 10	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
Revenues										
LCFF Revenues	27,490,929	765,276	-	-	-	-	-	-	-	28,256,205
Federal Revenues	1,544,934	-	-	235,744	40,969	-	-	-	-	1,821,647
Federal Pass Through	6,000,000	-	3,601,161	-	-	-	-	-	-	9,601,161
Other State Revenues	8,236,760	28,372	5,072,842	643,392	4,000	-	-	-	-	13,985,366
Other Local Revenues	13,131,078	149,692	-	189,709	100	9,000	26,000	5,000	630,000	14,140,579
Total Revenue	56,403,701	943,340	8,674,003	1,068,846	45,069	9,000	26,000	5,000	630,000	67,804,959
Expenditures										
Certificated Salaries	11,186,617	598,211	-	-	-	-	-	-	-	11,784,828
Classified Salaries	11,659,197	103,319	-	320,317	-	-	-	-	-	12,082,832
Employee Benefits	12,333,687	254,482	-	189,137	-	-	-	-	-	12,777,306
Books and Supplies	3,947,425	63,397	-	57,992	85,446	-	-	-	-	4,154,260
Services, Other Operating Expenditures	10,879,557	154,195	-	431,923	-	-	-	-	630,000	12,095,675
Capital Outlay	869,920	-	-	-	-	-	-	-	-	869,920
Other Outgo	624,756	12,665	3,969,415	-	-	-	-	-	-	4,606,836
Pass Through	6,000,000	-	4,704,588	-	-	-	-	-	-	10,704,588
Indirect Costs	(76,580)	-	-	71,957	4,623	-	-	-	-	(0)
Total Expenditures	57,424,580	1,186,269	8,674,003	1,071,325	90,069	-	-	-	630,000	69,076,246
Interfund Transfers										
Transfers In	-	-	-	-	45,000	-	-	-	-	45,000
Transfers Out	(45,000)	-	-	-	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Total Transfers	(45,000)	-	-	-	45,000	-	-	-	-	-
Beginning Balance	24,721,021	281,883	525,882	22,880	0	1,007,893	2,520,010	486,514	8,398,699	37,964,782
Net Increase (Decrease) in Fund Balance	(1,065,878)	(242,929)	-	(2,480)	-	9,000	26,000	5,000	-	(1,271,287)
Ending Fund Balance	23,655,143	38,954	525,882	20,400	0	1,016,893	2,546,010	491,514	8,398,699	36,693,495
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	-	-	-	-	-	-	2,800
Restricted	1,489,398	38,954	525,882	20,400	0	-	-	491,514	8,398,699	10,964,848
Committed	-	-	-	-	-	1,016,893	-	-	-	1,016,893
Assigned	19,934,873	-	-	-	-	-	2,546,010	-	-	22,480,883
Assigned (COPS)	1,028,072	-	-	-	-	-	-	-	-	1,028,072
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2019-20
2018-19 FIRST INTERIM**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,651,465	10,608,125	-	20,259,590	7,231,339	-	-	-	7,231,339	27,490,929
Federal Revenues	330,779	-	-	330,779	721,590	492,565	-	-	1,214,155	1,544,934
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	945,435	-	-	945,435	3,157,136	1,515,147	-	-	4,672,283	5,617,718
Other Local Revenues	1,300,792	487,000	1,547,136	3,334,928	-	19,541	-	7,994,637	8,014,178	11,349,106
Total Revenue	18,228,471	11,095,125	1,547,136	30,870,732	11,110,065	2,027,253	-	7,994,637	21,131,955	52,002,686
Expenditures										
Certificated Salaries	1,404,837	3,798,146	875,429	6,078,413	2,690,088	142,092	-	1,624,074	4,456,254	10,534,666
Classified Salaries	4,648,284	1,914,994	192,386	6,755,664	2,657,468	443,701	299,351	1,768,985	5,169,505	11,925,169
Employee Benefits	3,229,990	2,929,698	453,571	6,613,259	3,698,126	1,017,739	194,002	1,355,347	6,265,215	12,878,474
Books and Supplies	582,088	246,869	116,111	945,068	159,009	87,299	28,173	385,345	659,826	1,604,894
Services, Other Operating Expenditures	2,056,608	1,688,770	(205,922)	3,539,456	1,428,806	264,175	100,648	2,749,665	4,543,294	8,082,750
Capital Outlay	88,739	25,000	-	113,739	8,000	-	9,715	-	17,715	131,454
Other Outgo	374,756	-	-	374,756	-	-	-	250,000	250,000	624,756
Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,132,090)	754,089	115,561	(1,262,440)	604,556	93,924	55,217	432,163	1,185,861	(76,580)
Total Expenditures	16,253,213	11,357,566	1,547,136	29,157,914	11,246,054	2,048,931	687,106	8,565,579	22,547,669	51,705,583
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-	(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,529,972)	263,001	-	(1,266,971)	135,989	-	687,105	443,877	1,266,971	-
Total Transfers	(1,529,972)	218,001	-	(1,311,971)	135,989	-	687,105	443,877	1,266,971	(45,000)
Beginning Balance	22,121,305	44,440	-	22,165,745	-	265,085	-	1,224,313	1,489,398	23,655,143
Net Increase (Decrease) in Fund Balance	445,287	(44,440)	-	400,847	-	(21,678)	-	(127,065)	(148,743)	252,104
Ending Fund Balance	22,566,592	-	-	22,566,592	-	243,407	-	1,097,248	1,340,655	23,907,247
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	243,407	-	1,097,248	1,340,655	1,340,655
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	20,710,476	-	-	20,710,476	-	-	-	-	-	20,710,476
Assigned (COPS)	653,316	-	-	653,316	-	-	-	-	-	653,316
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2020-21
2018-19 FIRST INTERIM**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,401,465	10,858,125	-	20,259,590	7,231,339	-	-	-	7,231,339	27,490,929
Federal Revenues	330,779	-	-	330,779	721,590	492,565	-	-	1,214,155	1,544,934
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	970,678	-	-	970,678	3,548,973	1,555,601	-	-	5,104,574	6,075,253
Other Local Revenues	1,300,792	487,000	1,621,188	3,408,980	-	19,541	-	7,919,637	7,939,178	11,348,158
Total Revenue	18,003,714	11,345,125	1,621,188	30,970,027	11,501,902	2,067,707	-	7,919,637	21,489,246	52,459,273
Expenditures										
Certificated Salaries	1,451,197	3,923,485	904,318	6,279,000	2,778,861	146,781	-	1,486,918	4,412,560	10,691,560
Classified Salaries	4,704,063	1,937,974	194,695	6,836,732	2,689,358	449,026	302,943	1,790,212	5,231,539	12,068,271
Employee Benefits	3,472,040	3,129,464	496,425	7,097,929	3,955,462	1,045,970	208,944	1,430,043	6,640,419	13,738,348
Books and Supplies	569,088	225,057	116,111	910,256	159,009	87,299	28,173	379,788	654,269	1,564,526
Services, Other Operating Expenditures	1,827,608	1,563,770	(205,922)	3,185,456	1,428,806	264,175	267,483	2,676,305	4,636,769	7,822,225
Capital Outlay	88,739	25,000	-	113,739	8,000	-	9,715	-	17,715	131,454
Other Outgo	374,756	-	-	374,756	-	-	-	250,000	250,000	624,756
Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,144,413)	758,376	115,561	(1,270,476)	618,396	93,924	68,563	413,013	1,193,897	(76,580)
Total Expenditures	16,343,079	11,563,126	1,621,188	29,527,392	11,637,891	2,087,175	885,822	8,426,280	23,037,168	52,564,560
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-	(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,708,689)	263,001	-	(1,445,688)	135,989	-	885,822	423,877	1,445,688	-
Total Transfers	(1,708,689)	218,001	-	(1,490,688)	135,989	-	885,822	423,877	1,445,688	(45,000)
Beginning Balance	22,566,592	-	-	22,566,592	-	243,407	-	1,097,248	1,340,655	23,907,247
Net Increase (Decrease) in Fund Balance	(48,053)	-	-	(48,053)	-	(19,468)	-	(82,766)	(102,234)	(150,287)
Ending Fund Balance	22,518,539	-	-	22,518,539	-	223,939	-	1,014,482	1,238,421	23,756,960
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	223,939	-	1,014,482	1,238,421	1,238,421
Assigned	21,037,179	-	-	21,037,179	-	-	-	-	-	21,037,179
Assigned (COPS)	278,560	-	-	278,560	-	-	-	-	-	278,560
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2018-19 FIRST INTERIM FORM CASH**

		2018-19 Projected Budget @ 1st Interim	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	24,285,540	24,285,540	22,170,597	21,452,625	22,277,647	19,781,456	18,890,678	22,812,159	22,164,924	21,067,385	20,191,082	23,533,972	25,231,877	21,053,206	24,285,540
B. Receipts																
Revenue Limit:																
Property Tax	8020-8079	12,259,769	38,773	447	15,988	204,248	30,634	4,943,612	907,795	11,849	12,281	4,456,423	790,335	349,181	498,203	12,259,769
State Aid:	8010-8019	15,231,160	641,653	641,653	1,568,212	1,157,974	1,155,622	1,968,209	740,028	1,204,644	2,024,125	1,204,644	1,204,644	1,370,804	348,947	15,231,160
Other	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	7,544,934	962,247	-	1,958,064	82,989	899,059	44,267	702,991	48,207	257,044	1,386,121	972,456.29	231,489	-	7,544,934
Other State Rev	8300-8599	8,236,760	-	35,939	2,316,000	(120,547)	734,915	253,732	45,323	1,062,032	112,646	233,775	981,779.94	322,143	2,259,022	8,236,760
Other Local Rev	8600-8799	13,131,078	815,971	1,654,216	(2,452,093)	124,213	434,440	729,051	361,540	503,272	1,341,814	1,356,695	751,081	3,071,443	4,439,434	13,131,078
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		56,403,701	2,458,644	2,332,255	3,406,171	1,448,878	3,254,670	7,938,871	2,757,677	2,830,004	3,747,909	8,637,658	4,700,297	5,345,060	7,545,606	56,403,701
C. Disbursements																
Certificated Salary	1000-1999	11,186,617	296,445	446,551	982,005	998,844	976,308	992,449	1,031,344	968,843	1,003,128	1,029,641	1,020,302	1,005,087	435,669	11,186,617
Classified Salary	2000-2999	11,659,197	679,657	705,314	1,116,607	999,360	1,033,844	1,043,089	974,796	1,009,757	1,014,781	1,025,850	1,025,268	1,005,771	25,105	11,659,197
Employee Benefits	3000-3999	12,333,687	477,410	520,402	1,051,302	1,077,073	1,011,820	954,765	960,657	965,122	964,466	963,962	967,818	2,044,278	374,613	12,333,687
Supplies/Services	4000-5999	14,826,982	527,266	727,550	(583,761)	1,094,181	712,186	652,972	488,756	788,035	1,590,973	781,068	844,715	3,609,741	3,593,300	14,826,982
Capital Outlays	6000-6599	869,920	21,822	21,747	12,213	14,465	78,106	-	-	-	-	-	84,827	588,984	47,756	869,920
Other Outgo	7000-7499	6,202,067	872,274	-	2,477,701	3,813	343,688	285,951	-	-	-	667,509.30	-	1,551,131	-	6,202,068
Interfund Transf Out	7600-7629	45,000	-	-	10,000	-	10,000	5,727	-	-	-	-	4,496	14,776.73	-	45,000
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		57,123,470	2,874,875	2,421,564	5,066,067	4,187,736	4,165,952	3,934,953	3,455,552	3,731,758	4,573,348	4,468,030	3,947,426	9,819,769	4,476,443	57,123,472
Accounts Receivable	9120-9330	7,322,818	39,412	367,681	6,493,951	25,815	(84,853)	(155,420)	(69,283)	(227,002)	(91,654)	(686,216)	919,360	791,028	-	7,322,818
Accounts Payable	9510-9659	(6,766,217)	(1,738,124)	(996,344)	(4,009,033)	216,851	105,358	72,982	119,923	31,218	40,790	(140,522)	25,675	(494,991)	-	(6,766,217)
D. Net Cash Flow			(2,114,943)	(717,972)	825,022	(2,496,192)	(890,778)	3,921,481	(647,234)	(1,097,539)	(876,303)	3,342,889	1,697,906	(4,178,672)	3,069,163	(163,171)
E. Ending Cash			22,170,597	21,452,625	22,277,647	19,781,456	18,890,678	22,812,159	22,164,924	21,067,385	20,191,082	23,533,972	25,231,877	21,053,206	24,122,369	24,122,369

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE